

State of Iowa

1927

REPORT OF THE

State Highway Commission

FOR THE

Year Ending December 1, 1927

ISSUED BY THE

STATE HIGHWAY COMMISSION

AMES, IOWA

CARL C. RIEPE, Chairman

CLIFFORD L. NILES,

H. E. DEAN,

T. J. O'DONNELL,

H. A. DARTING,

State Highway Commissioners.

F. R. WHITE, Chief Engineer

Published by
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LETTER OF TRANSMITTAL

HONORABLE JOHN HAMMILL, *Governor:*

Pursuant to the provisions of Section 4626, Code of 1927, The Iowa State Highway Commission herewith submits Part I of its Fourteenth Annual Report.

This part of our Annual Report consists of two chapters.

Chapter One is a summary of the principal operations of the Commission incident to the construction and maintenance of primary roads and general supervision of secondary road work for the fiscal year beginning December 1, 1926, and ending November 30, 1927.

Chapter Two is a detailed financial statement showing receipts and expenditures from the Commission's support fund and from the Federal Aid Engineering Fund, for the fiscal year July 1, 1926, to June 30, 1927. Also a statement of the receipts and expenditures in the primary road funds for the fiscal year December 1, 1926, to November 30, 1927.

Part II of this report will contain a summary of the annual report of the county engineers for the calendar year beginning January 1, 1927, and ending December 31, 1927, and will be prepared and submitted during the month of February, as the law provides.

Respectfully submitted,

CARL C. RIEPE, *Chairman*

CLIFFORD L. NILES

H. E. DEAN

T. J. O'DONNELL

H. A. DARTING

Commissioners.

January 3, 1928.

PART I

CHAPTER ONE

Summary

Construction Work Accomplished.

The following amounts of the various classes of road and bridge work on the primary road system were completed during 1927:

Paving	320.5 Miles
Graveling	456.7 Miles
Grading	734.6 Miles
Tile Drains	118,619 Lin. Ft.
Guard Rail	279,077 Lin. Ft.
Bridges and Culverts.....	1843

A comparison of the construction work accomplished each year since the primary law was passed, follows:

Year	Paving Miles	Graveling Miles	Grading Miles	Tile Drain Lin. Ft.	Bridges and Culverts
1919.....	4.3	3.0	140.0	126,991	-----
1920.....	46.6	102.5	409.8	1,168,700	-----
1921.....	165.4	367.7	1,050.9	5,416,528	-----
1922.....	101.4	432.0	1,009.7	3,050,952	2,106
1923.....	100.7	443.8	887.5	2,161,741	1,815
1924.....	95.5	354.8	459.7	1,088,706	803
1925.....	62.0	286.0	330.3	435,500	900
1926.....	91.1	407.6	495.1	129,573	1,357
1927.....	320.5	456.7	734.6	118,619	1,843

On December 1, 1927, the following uncompleted work was under contract:

Paving	299.0 Miles
Graveling	96.7 Miles
Grading	434.3 Miles
Tiling	8709.0 Lin. Ft.
Bridges and Culverts.....	285.0

This work will be carried over into the 1928 construction season.

Expenditures for Construction.

The expenditures for construction work paid for from the primary road fund during 1927 were \$17,063,945.11, as follows:

	Primary Roads	Secondary Roads
Grading	\$3,220,362.49	\$439,729.37
Graveling	1,142,797.35	263,932.62

Paving	7,787,637.91
Drainage	39,280.63	<u>16,749.06</u>
Bridges and Culverts.....	2,615,175.95
Guard Rail	89,584.38	221.50
Right of Way.....	695,932.99	1,670.80
Machinery and Equipment.....	959.80
Engineering	751,829.86
	<u>\$16,341,641.76</u>	<u>\$722,303.35</u>

The following is a comparison of the construction expenditure from the primary road funds for each year since the primary road law was enacted:

	Primary System	Secondary System
1919	\$ 741,313.73
1920	4,906,404.96
1921	15,500,523.64
1922	13,324,555.14
1923	12,662,680.79	1,055.74
1924	10,479,315.42	247,618.69
1925	6,889,023.72	500,053.73
1926	8,402,786.44	585,916.01
1927	16,341,641.76	722,303.35
Total	<u>\$89,248,245.60</u>	<u>\$ 2,056,947.52</u>

Condition of Primary Road System.

On December 1, 1927, the condition of the primary road system was as follows:

Paved	939.7 Miles
Graveled	3225.5 Miles
Built to finished grade but not surfaced.....	1416.8 Miles
Not built to finished grade.....	1083.4 Miles
Total	<u>6665.4 Miles</u>

Roads Completed Across State.

We now have three roads surfaced entirely across the state. These are Road Number 9 from Lansing through Osage, Forest City, Spirit Lake and Rock Rapids to the South Dakota line northwest of Larchwood, U. S. Number 18 from McGregor through Mason City and Spencer to the South Dakota line west of Doon, and U. S. Number 20 from Dubuque through Waterloo and Ft. Dodge to Sioux City.

Contracts are now under way which will complete the surfacing of U. S. Road Number 30 (the Lincoln Highway) across the state. The surfacing of Roads Number 10 and 13 from McGregor through

Strawberry Point, Hampton and Humboldt to Hawarden will probably be completed in 1928. It is now possible to travel from the State Capitol at Des Moines to the county seats of seventy-seven of the ninety-nine counties and be on a surfaced road all the way.

Expenditures for Maintenance.

The maintenance of the primary road system from December 1, 1926, to December 1, 1927, cost \$3,743,210.10. The following is a comparison of the expenditure for maintenance for each of the past five years:

1923	\$2,420,900.25
1924	2,722,076.89
1925	3,021,003.93
1926	3,100,675.07
1927	<u>3,743,210.10</u>

Maintenance of Primary Road Extensions in Cities and Towns.

In addition to maintaining the primary roads outside of cities and towns, the Commission in 1927 (pursuant to Section 4755-b29 of the Code, 1927) took over the maintenance of 412.7 miles of primary road extensions within cities and towns. The condition of these extensions was as follows:

Earth	135.6 Miles
Gravel	208.8 Miles
Pavement	<u>68.3 Miles</u>

Total

412.7 Miles

Also pursuant to said section of the Code, the Commission gave aid to the cities and towns for the maintenance of 446.8 additional miles of primary road extensions within such municipalities.

Average Cost of Maintenance.

During 1927 a total of 7,525 miles of road was maintained out of the primary road fund. In addition to roads outside of cities and towns, the above mileage includes the extensions of primary roads within cities and towns which were maintained by the Commission.

The total expenditure for maintenance (\$3,743,210.10) was at the average rate of \$496.00 per mile, without regard to the type of road. The average cost per mile for maintaining the different types of roads was as follows:

Pavement	\$247.00 per mile
Gravel	565.00 per mile
Earth	<u>477.00 per mile</u>

Cost of Engineering, Inspection and Administration.

During 1927 the expenditures of the Commission out of the primary road fund or on account of primary roads, were as follows:

Construction Work,	
On Primary Roads.....	\$16,341,641.76
On Secondary Roads.....	722,303.35
Maintenance of Primary Roads.....	3,743,210.10
Engineering, Inspection and Administration....	1,133,761.09
Total	\$21,940,916.30

The expenditure for engineering, inspection and administration during the year 1927 amounts to 5.17 per cent of the total expenditure.

Since the first law was enacted (in 1917) accepting federal aid, \$113,344,803.26 has been expended on the primary road system under the commission's supervision. This expenditure is classified as follows:

Construction (Not including engineering).....	\$ 85,720,151.57
Maintenance	21,050,971.92
Engineering, Inspection and Administration..	6,573,679.77
Total	\$113,344,803.26

The expenditure for engineering, inspection and administration amounts to five and seven hundred ninety-six thousandths (5.796%) per cent of the total expenditure. This expenditure includes every item of engineering and overhead expense of every nature incurred by the Commission in connection with work on the primary roads.

Payments Made by Government.

Prior to December 1, 1926, the government had paid \$15,625,082.37 to the state in aid of road work. During 1927 the government paid to the state \$2,572,939.49. The total payments by the government to December 1, 1927, amount to \$18,198,021.86. Of the total amount of federal aid allotted to the state prior to December 1, 1927 (\$21,530,562.00), \$3,332,540.14 is still in the hands of the federal treasurer in Washington. In addition to this sum, Iowa's balance of federal aid authorized by Congress in a bill passed in June, 1926, will be about \$2,045,000.00, making a total of \$5,377,540.14 coming to this state under existing federal laws.

Tests of Materials.

In connection with the construction work carried on during 1927, tests and inspections have been made of 49,532 samples of

material. The amounts of the various materials represented by these samples are as follows:

Sand, gravel and stone.....	1,973,454 Tons
Cement	1,688,036 Bbl.
Steel	10,578 Tons
Paint.....	32,080 Gal.
Tile	417,693 Lin. Ft.
Bituminous Material	80,329 Gal.
Guardrail Posts.....	29,704
Guardrail Cable.....	672,748 Lin. Ft.

Bridge Surveys and Plans.

Field surveys have been made for 2,787 bridges and culverts. Plans have been prepared for 2,128 bridges and culverts, estimated to cost \$4,214,240.00. Plans have been checked and approved for 236 bridges and culverts estimated to cost \$725,430.00. A comparison of this work during the past seven years follows:

Year	Field Surveys Made	Plans Prepared		Plans Approved		Shop Drawings Approv'd
		No.	Estimated Cost	No.	Estimated Cost	
1921.....	1,624	2,925	\$ 4,699,940	432	\$ 723,264	158
1922.....	3,625	3,577	3,823,323	194	400,000	136
1923.....	2,540	2,167	2,600,023	251	667,000	126
1924.....	1,622	1,014	2,169,234	261	650,000	115
1925.....	1,606	1,083	2,187,814	254	751,000	114
1926.....	1,521	1,353	2,638,000	237	942,642	128
1927.....	2,787	2,128	4,214,240	236	725,430	167

Road Surveys and Plans.

During 1927 detailed surveys were made for the improvement of 898 miles of primary road. Plans were prepared for 1,134 miles of the primary road system, and plans prepared by the county engineers for 206 miles of secondary road were checked and approved.

A comparison of the mileage of surveys and plans for the past nine years, follows:

Year	Primary Roads		Secondary Road Plans Checked and Approved
	Surveys	Plans	
1919.....	1,093 Miles	337 Miles	381 Miles
1920.....	1,089 "	1,164 "	413 "
1921.....	1,005 "	1,455 "	294 "
1922.....	999 "	1,794 "	251 "
1923.....	499 "	946 "	129 "
1924.....	314 "	585 "	339 "
1925.....	321 "	544 "	208 "
1926.....	346 "	753 "	304 "
1927.....	898 "	1,134 "	206 "

Road and Bridge Lettings Held

During the period covered by this report, the Commission has held twelve lettings at which contracts were awarded for road and bridge work costing \$14,487,907.81. The contracts let at these lettings covered the following work:

Paving,	888.44 Miles.....	\$10,169,264.15
Grading,	241.11 Miles.....	1,654,305.41
Graveling,	250.27 Miles.....	438,460.98
Bridges and Culverts.....		2,225,877.27

Total\$14,487,907.81

Cost of Paving.

During the past year contracts have been let for 520.24 miles of paving. The average price per square yard for this paving has been \$2.29. The total cost of this pavement including grading incident to paving, building earth shoulders, engineering and inspection and all other incidentals, is \$27,459.14 per mile. This pavement is practically all eighteen feet in width. It is seven inches thick at the center and ten inches thick at each edge. The above cost does not include the rough grading required in building the road to grade, nor does it include the cost of right of way, bridges and culverts.

Bridge and Road Contracts Approved.

One thousand three hundred thirty-nine bridge, road and material contracts, for work costing \$26,176,304.10, were checked for approval, as follows:

	No. of Contracts	Amount of Contracts
Bridge and culvert work.....	265	\$ 4,732,377.06
Bridge and culvert material.....	34	17,567,137.12
Primary road work.....	372	130,047.63
Primary road work in cities and towns.....	4	913,798.81
Primary road maintenance work.....	221	718,608.32
Secondary road projects involving primary road funds.....	108	885,801.42
Secondary road districts.....	74	1,728,453.14
County road work.....	161	
Total	1,339	\$ 26,176,304.10

One of the above contracts, for work costing \$16,604.10, and three material contracts, were disapproved. The remainder were approved. A comparison of the contracts checked for approval for the past eight years, follows:

Year	Bridge and Culvert Contracts		No. of Mtl. Contracts	Primary Road Contracts		Secondary Road Contracts	
	No.	Amount		No.	Amount	No.	Amount
1920.....	228	\$ 4,307,100	53	307	\$ 12,212,020	62	\$ 876,081
1921.....	267	4,092,103	40	433	7,069,488	94	727,606
1922.....	301	3,759,193	44	463	9,227,810	74	459,707
1923.....	252	3,295,259	48	390	6,283,974	69	673,807
1924.....	246	2,768,169	34	278	4,418,930	129	825,488
1925.....	305	3,302,841	46	392	4,533,094	208	1,878,978
1926.....	297	3,079,808	43	665	19,122,575	256	1,819,500
1927.....	365	4,732,377	34	597	18,611,008	343	2,832,023

Bonds and Certificates Outstanding in Anticipation of Primary Road Fund.

On December 1, 1927, there were \$24,062,000 of primary road bonds outstanding. These bonds had been issued by thirty-six counties. All anticipation certificates had been paid off and none were outstanding at the close of the year.

County Primary Bonds Voted.

Since the last report, thirty-three counties have voted bonds, aggregating \$30,110,000 for primary road improvements, as follows:

County	Amount of Bonds Voted
Bremer	\$ 900,000
Buchanan	1,000,000
Butler	1,200,000
Chickasaw	600,000
Clarke	380,000
Clayton	1,500,000
Davis	600,000
Delaware	850,000
Fayette	1,200,000
Franklin	750,000
Fremont	600,000
Harrison	1,000,000
Henry	900,000
Iowa	900,000
Jackson	1,000,000
Jones	1,200,000
Keokuk	1,300,000
Lee	1,488,000
Lucas	532,000
Mills	400,000
Monona	1,000,000
Monroe	600,000
Montgomery	600,000
Page	900,000

Plymouth	1,300,000
Pottawattamie	1,600,000
Poweshiek	560,000
Van Buren	500,000
Warren	1,200,000
Washington	1,000,000
Winnebago	1,200,000
Woodbury	700,000
Worth	650,000
Total.....	\$30,110,000

Since 1919, when the primary road law was first enacted, a total of fifty-seven counties have authorized the issuance of \$63,685,657 of primary road bonds, and two counties—Decatur and Wayne—have at this time (December 1, 1927) set dates for bond elections.

Railroad Crossing Elimination.

A very considerable progress has been made in the elimination of railroad crossings on the primary road system. From 1919 to 1927 seventy-five grade crossings have been eliminated from the primary roads outside of cities and towns by the construction of overhead or under-crossings. Two hundred twenty-seven railroad grade crossings have been eliminated from the primary road system outside of cities and towns, by relocating the primary roads. Thus a total of three hundred two grade crossings have been eliminated from the primary roads outside of cities and towns, since 1919.

On primary roads inside cities and towns since 1919 twelve grade separations have been made and twenty-nine crossings have been eliminated by relocations—a total of forty-one.

Thus on the primary roads outside cities and towns three hundred forty-three grade crossings have been eliminated since 1919. This is 32.3 per cent of all grade crossings on the primary road system in 1919. In that year there were one thousand sixty-three grade crossings on the primary road system. At the present time this number has been reduced to seven hundred nineteen.

Modification of Primary Road System.

The Commission acted on sixty-three requests for modifications in the primary road system. These changes and modifications made in the primary road system have resulted in a net increase of 11.7 miles in the primary road system. The total mileage of said system is now 6,665.4.

Modification of County Road System.

The Commission acted on ninety-six requests for modifications in the county road system. The changes and modifications in the county road system resulted in the addition of 208 miles to said system.

Publications.

During the period covered by this report, the following publications were issued by the Commission:

- 3 issues of the regular Highway Service Bulletin,
- 52 issues of the Weekly Road and Bridge Letting Bulletin,
- 32 issues of the weekly Primary Road Condition Map,
- 2 issues of the annual Road Condition Map,
- Bulletin containing new road laws.

Appointments of Commissioners.

Fifty-six formal meetings of the Commission were held during the past year. Of these ten were attended by Commissioner Holden, twenty-five by Commissioner Marston, forty-five by Commissioner Riepe, twenty-four by Commissioner O'Donnell, twenty-three by Commissioner Niles, twenty by Commissioner Darting and thirty-five by Commissioner Dean.

The Commissioners spent a total of two hundred twenty-three days on inspection trips in the various counties and conferring with county boards of supervisors and other road officials.

Employees of the Executive Department spent one hundred twenty-nine days on assignments outside the office.

Organization of Commission.

On December 1, 1927, there were five hundred fifty-one people on the Commission's force, exclusive of the Commissioners and temporary and part-time help. Of the above, three hundred eighteen people were on December first engaged in field construction work. An outline of the organization of the Commission, showing department heads and district engineers, follows:

Commissioners:

Carl C. Riepe, Chairman.....	Burlington
H. E. Dean.....	Ocheyedan
H. A. Darting.....	Glenwood
Clifford L. Niles.....	Anamosa
T. J. O'Donnell.....	Dubuque

Executive Department:

F. R. White, Chief Engineer.....	Ames
May Vander Linden, Secretary.....	Ames

Construction Department:

F. H. Mann, Assistant Chief Engineer.....Ames
H. K. Davis, General Inspector.....Ames
H. O. Hickok, Right-of-Way Engineer.....Ames

Administration Department:

C. Coykendall, Administration Engineer.....Ames
M. L. Hutton, Assistant Engineer.....Ames

Department of Design:

W. E. Jones, Engineer of Design.....Ames
E. W. Blumenschein, Engineer of Bridge Design.....Ames
E. R. Meredith, Engineer of Road Design.....Ames

Maintenance Department:

W. H. Root, Maintenance Engineer.....Ames
T. R. Perry, Assistant Maintenance Engineer.....Ames
L. L. Clement, Maintenance Field Engineer.....Ames

Department of Materials and Tests:

R. W. Crum, Engineer of Materials and Tests.....Ames
Bert Myers, Assistant Engineer of Materials and Tests.....Ames

Department of Purchases and Accounts:

C. R. Jones, Auditor.....Ames
E. T. Burk, Chief Clerk.....Ames

District Number 1:

W. F. Beard, District Engineer.....Ames
C. L. Gleason, Assistant District Engineer.....Ames

District Number 2:

Raymond Zack, District Engineer.....Mason City
F. K. Preston, Assistant District Engineer.....Mason City

District Number 3:

E. W. Dunn, District Engineer.....Sioux City
E. Capel, Assistant District Engineer.....Sioux City
G. S. Huxtable, Assistant District Engineer.....Sioux City

District Number 4:

L. M. Martin, District Engineer.....Council Bluffs
J. G. Butter, Assistant District Engineer.....Council Bluffs
B. F. Conlon, Assistant District Engineer.....Council Bluffs

District Number 5:

J. S. Morrison, District Engineer.....Ottumwa
W. J. Smith, Assistant District Engineer.....Ottumwa
R. C. Boyd, Assistant District Engineer.....Ottumwa

District Number 6:

W. M. Lee, District Engineer.....Cedar Rapids
C. R. Livingston, Assistant District Engineer.....Cedar Rapids
P. E. Shive, Assistant District Engineer.....Cedar Rapids

District Number 7:

J. A. Paulsen, District Engineer.....Waterloo
I. E. Goodrich, Assistant District Engineer.....Waterloo
S. A. Schackle, Assistant District Engineer.....Waterloo

District Number 8:

A. A. Baustian, District Engineer.....Storm Lake
R. L. Hufford, Assistant District Engineer.....Storm Lake

District Number 9:

W. O. Price, District Engineer.....Chariton
V. G. Gould, Assistant District Engineer.....Chariton
E. A. Zack, Assistant District Engineer.....Chariton

CHAPTER II**Financial Statement****Period Covered.**

The data contained herein constitutes a statement of expenditures from the Commission's Support fund and from the Federal Aid Engineering fund, for the fiscal year July 1, 1926, to June 30, 1927, and also a statement of the expenditures from the primary road funds for the year December 1, 1926, to November 30, 1927.

Classification of Expenditures.

The expenditures of the Commission are divided into seven classes as follows:

- (a) Supervision of county and township highway work and purchase of equipment for primary road work.
- (b) Work for other state departments.
- (c) Buildings and grounds.
- (d) Storage and repair of mechanical equipment.
- (e) Federal aid engineering work.
- (f) Construction work paid for from primary road funds.
- (g) Maintenance work on primary road system.

Supervision of County and Township Road Work, and Purchase of Equipment for Primary Roads.

The total expenditure for supervising county and township road work and purchasing equipment for primary road work for the fiscal year ending June 30, 1927, was \$221,139.22. From this should be deducted \$79,913.59, which was collected as rental on engineering equipment, from miscellaneous sales and refunds and returned to the Commission's support fund leaving a net cost to the state of \$141,225.63. A comparison of the cost of this phase of the Commission's work for the past five years follows:

Fiscal year ending June 30, 1923.....	\$130,118.23
Fiscal year ending June 30, 1924.....	99,636.93
Fiscal year ending June 30, 1925.....	169,920.05
Fiscal year ending June 30, 1926.....	160,281.07
Fiscal year ending June 30, 1927.....	221,139.22

Work for Other State Departments.

The total expenditure by the Commission for the past fiscal year in lending engineering assistance to other state departments was \$5,381.26. (Refer to Schedule No. 1.)

Buildings and Grounds.

The expenditure during the fiscal year toward the improvement of buildings and grounds was as follows:

Laboratory building and fixtures.....	\$1,251.72
Garage building	3,856.81
Improvement of grounds.....	107.69
Total.....	\$5,216.22

Storage and Repair of Mechanical Equipment.

For the storage and repair of mechanical equipment (including trucks, tractors, automobiles, etc.) during the fiscal year ending June 30, 1927, the Commission spent \$224,157.54. During the same period we collected \$196,064.05 from rentals on some of such equipment, from the sale of spare parts and unserviceable equipment, for repairs made on equipment assigned to the counties, and for repair of primary road machinery. Therefore, the net cost of this phase of the work was \$28,093.49.

Federal Aid Engineering Work.

The total expenditure from the federal aid engineering fund for the fiscal year ending June 30, 1927, for engineering in connection with federal aid and primary road work was \$381,931.23. The following is a classification of this expenditure and comparison of 1925, 1926 and 1927. (Refer to Schedule No. 1.)

Classification	1925	1926	1927
Reconnaissance and traffic census.....	\$ 5,756.09	\$ 6,114.72	\$ 5,378.93
Surveys	32,073.24	30,280.96	67,890.86
Profiles	36,060.91	32,433.46	55,065.70
Specif., conferences and records.....	71,382.54	71,308.84	66,821.95
Bridge and culvert plans.....	22,145.10	26,732.95	30,951.27
Supervising construction and testing materials.....	113,311.87	134,069.27	155,829.02
Totals	\$ 280,729.75	\$ 300,840.20	\$ 381,931.23

Construction Work Paid for from Primary Road Funds.

The total expenditure for the construction work paid for from Primary Road funds from December 1, 1926, to November 30, 1927, was \$17,063,945.11, and was as follows:

	1926	1927
Primary Road fund.....	\$ 2,921,526.91	\$ 6,953,993.55
Development fund	1,828,391.97	1,250,542.30
Primary Road Bond fund.....	2,341,340.06	7,861,584.42
Anticipation Certificate fund.....	1,601,664.03	535,904.56
Special Assessment fund.....	206,824.32	217,585.80
County funds	2,987.64	46,525.03
City funds	85,967.52	189,076.42
Right of Way and Bridge Refund fund		8,733.03
Totals.....	\$ 8,988,702.45	\$17,063,945.11

This expenditure, classified according to the kind of work, is as follows:

	1926	1927
Grading	\$ 2,574,439.84	\$ 3,660,091.86
Graveling	1,004,682.04	1,406,729.97
Paving	2,485,208.76	7,787,837.91
Drainage	68,983.26	56,029.69
Bridges and Culverts.....	1,881,868.36	2,615,175.95
Guard Rail	81,584.95	89,805.88
Right of Way.....	580,277.92	697,603.79
Machinery and Equipment	31,907.33*	959.80*
Engineering, Inspection and Adminis- tration	343,564.65	751,829.86
Totals.....	\$ 8,988,702.45	\$17,063,945.11

*Refunds in excess of expenditure.

This expenditure, classified according to Road Systems, is as follows:

	1926	1927
Primary roads	\$ 8,402,786.44	\$16,341,641.76
Secondary roads	585,916.01	722,303.35
Totals.....	\$ 8,988,702.45	\$17,063,945.11

Maintenance Work on the Primary Road System.

During the year December 1, 1926, to November 30, 1927, there was expended through the maintenance department a total of \$3,743,210.10.

Primary Road Bonds and Certificates Outstanding.

On November 30, 1927, there were primary road bonds outstanding in the amount of \$24,062,000.00. These bonds had been issued by 36 counties. (Refer to Schedule No. 19.) All primary road certificates have been paid off and retired.

SCHEDULE NO. 1—SUPPORT FUND
STATEMENT OF RECEIPTS AND DISBURSEMENTS FOR THE YEAR
JULY 1, 1926, TO JUNE 30, 1927

RECEIPTS:			
Balance July 1, 1926.....			\$ 248,614.92
Motor Vehicle Fees (2½%).....	\$264,193.94		
Federal Aid Engineering.....		381,931.23	
Instrument Rental	\$ 13,460.70		
Machinery Rental	311.55		
Machinery Repairs	195,752.50		
Primary Road Guides.....	180.23		
Miscellaneous Maps.....	305.06		
Miscellaneous Sales & Refunds.....	62,260.51		
Condition Maps.....	2,336.09		
Weekly Letting Reports.....	1,265.25		
Proposal Forms.....	105.75	275,977.64	1,170,717.73
Interdepartmental Transfers			36,195.39
Total			\$1,206,913.12

DISBURSEMENTS:			
Expenditures by Warrants Written.....	\$ 837,825.47		
Expenditures by Journal Vouchers.....	36,195.39		
Reverted to Primary Road Fund March 16, 1927.....	48,934.84		
Unexpended Balance July 1, 1927.....	283,957.42		
Total			\$1,206,913.12

SCHEDULE 1—Continued
ITEMIZED STATEMENT OF DISBURSEMENTS

	Paid from Support Fund	Charged to F. A. E. Fund	Net Cost to Support Fund
Commissioners:			
J. W. Holden, salary	\$ 950.00	\$ 712.50	\$ 237.50
J. W. Holden, expense	616.25	461.87	154.38
H. E. Dean, salary	160.00	120.00	40.00
H. E. Dean, expense	150.97	113.23	37.74
Carl C. Riepe, salary	1,140.00	802.50	337.50
Carl C. Riepe, expense	1,220.35	835.69	384.66
Anson Marston, expense	187.59	140.69	46.90
Departmental transportation	757.03		757.03
Telephone	31.85	23.89	7.96
Totals	\$ 5,214.04	\$ 3,210.37	\$ 2,003.67
Executive Department:			
F. R. White, salary	\$ 7,500.00	\$ 3,437.50	\$ 4,062.50
F. R. White, expense	553.29	268.33	284.96
Consulting engineers, salary	1,083.33	950.00	83.33
Consulting engineers, expense	36.26	36.26	
Secretaries and stenographers, salary	1,916.07	879.20	1,037.47
Departmental transportation	663.12		663.12
Supplies	39.73	19.86	19.87
Bridge investigation, miscellaneous	73.77		73.77
Bridge investigation, salary	800.50		800.50
Bridge investigation, expense	402.29		402.29
Totals	\$ 13,018.96	\$ 5,591.15	\$ 7,427.81
Finance Account and Purchase Department:			
C. R. Jones, salary	\$ 4,000.00	\$ 2,000.00	\$ 2,000.00
C. R. Jones, expense	348.56	174.27	174.29
Stenographers, salary	2,411.41	1,177.49	1,233.92
Clerk, salary	2,320.40	1,155.35	1,165.05
Departmental transportation, expense	70.52		70.52
Totals	\$ 9,150.89	\$ 4,507.11	\$ 4,643.78
Accounting Division:			
G. H. Getty, salary	\$ 404.31	\$ 303.23	\$ 101.08
E. T. Burk, salary	2,810.67	2,402.49	354.18
E. T. Burk, expense	6.23	3.23	2.99
L. B. Anderson, salary	2,416.67		2,416.67
L. B. Anderson, expense	45.21		45.21
Clerks, salary	14,814.64	11,536.97	3,277.67
Clerks, expense	78.85	53.82	25.03
Bookkeepers, salary	6,246.68	4,518.28	1,728.40
Bookkeepers, expense	37.94	17.26	20.68
Stenographers, salary	13,394.95	9,537.45	3,857.50
Departmental transportation	703.55		703.55
Supplies	1,504.23	589.41	1,004.87
Totals	\$ 42,559.98	\$ 29,022.19	\$ 13,537.79
Bulletin Division:			
J. W. Eichinger, salary	\$ 2,800.00		\$ 2,800.00
J. W. Eichinger, expense	126.62		126.62
Stenographers, salary	1,087.49		1,087.49
Departmental transportation	51.60		51.60
Supplies	162.72		162.72
Postage	76.13		76.13
Totals	\$ 4,304.56		\$ 4,304.56
Blue Printing Division:			
Clerks, salary	\$ 3,040.00	\$ 2,655.00	\$ 385.00
Supplies	4,507.25	3,811.11	696.14
Totals	\$ 7,547.25	\$ 6,466.11	\$ 1,081.14
Store Room Division:			
Clerks, salary	\$ 1,616.67		\$ 1,616.67
Departmental transportation	7.35		7.35
Supplies	9,875.40	2,886.53	6,988.87
Totals	\$ 11,499.42	\$ 2,886.53	\$ 8,612.89

SCHEDULE 1—Continued
ITEMIZED STATEMENT OF DISBURSEMENTS—Continued

	Paid from Support Fund	Charged to F. A. E. Fund	Net Cost to Support Fund
Administrative Department:			
C. Coykendall, salary	\$ 735.40	\$ 551.62	\$ 183.87
C. Coykendall, expense	55.07	55.07	
M. L. Hutton, salary	1,800.00	1,125.00	675.00
M. L. Hutton, expense	4.29		4.29
Stenographers, salary	2,100.00	1,181.25	918.75
Supplies	97.13	48.54	48.59
Extra help, salary	344.02	145.62	198.40
Totals	\$ 5,136.00	\$ 3,107.10	\$ 2,028.90
State Park Division (Board of Conservation):			
M. L. Hutton, salary	\$ 1,800.00	\$ 150.00	\$ 1,650.00
M. L. Hutton, expense	416.15		416.15
Engineers, salary	1,720.51		1,720.51
Engineers, expense	703.16		703.16
Instrumentmen, salary	443.00		443.00
Instrumentmen, expense	103.66		103.66
Rodmen, etc., salary	313.25		313.25
Rodmen, etc., expense	10.71		10.71
Supplies	20.82		20.82
Totals	\$ 5,531.26	\$ 150.00	\$ 5,381.26
Road Department:			
W. E. Jones, salary	\$ 4,800.00	\$ 4,800.00	
W. E. Jones, expense	140.62	133.49	7.13
Assistants, salary	3,350.00	2,826.04	523.96
Assistants, expense	605.17	611.79	53.38
Departmental transportation	779.62	300.00	479.62
Supplies	1,152.88	1,006.36	144.52
File Clerk	68.33	68.33	
Totals	\$ 10,956.62	\$ 9,748.01	\$ 1,208.61
Survey Division:			
Chiefs of parties, salary	\$ 11,465.31	\$ 11,429.31	\$ 36.00
Chiefs of parties, expense	3,232.78	2,749.37	503.41
Instrumentmen, salary	20,006.08	20,043.81	52.27
Instrumentmen, expense	4,902.47	4,726.67	175.80
Rodmen, etc., salary	18,082.54	18,065.37	16.97
Rodmen, etc., expense	8,148.64	8,097.30	51.44
Departmental transportation	4,196.29	1,537.38	2,658.91
Supplies	176.59	176.59	
Totals	\$ 70,921.80	\$ 67,445.90	\$ 3,475.40
Plan Division:			
Designers and draftsmen, salary	\$ 23,254.00	\$ 22,458.89	\$ 795.74
Designers and draftsmen, expense	207.11	202.17	4.94
Supplies	25.06	25.06	
Totals	\$ 23,486.76	\$ 22,686.08	\$ 800.68
Women's Drafting Division:			
Chief draftsman, salary	\$ 2,533.33	\$ 1,296.07	\$ 1,237.26
Draftw. and tracers, salary	18,413.85	14,879.71	3,534.14
Supplies	76.97	69.32	7.65
Totals	\$ 21,024.15	\$ 16,245.10	\$ 4,779.05
Construction Department:			
F. H. Mann, salary	\$ 5,000.00	\$ 4,500.00	\$ 500.00
F. H. Mann, expense	602.98	524.17	78.81
H. K. Davis, salary	3,433.33	3,433.33	
H. K. Davis, expense	539.85	481.13	58.72
Stenographers, salary	750.00	750.00	
Departmental transportation	1,768.70	1,768.70	
Supplies	36.11	36.11	
Totals	\$ 12,130.97	\$ 11,498.44	\$ 632.53

SCHEDULE 1—Continued

ITEMIZED STATEMENT OF DISBURSEMENTS—Continued

	Paid from Support Fund	Charged to F. A. E. Fund	Net Cost to Support Fund
Right of Way Division:			
H. O. Hickok, salary	\$ 3,433.33	\$ 3,433.33	
H. O. Hickok, expense	1,495.84	1,495.84	28.30
W. P. Nichols, salary	2,816.67	2,816.67	
W. P. Nichols, expense	1,017.37	948.27	69.10
Resident engineers, salary	4,350.00	4,241.67	108.33
Resident engineers, expense	1,796.35	1,776.18	20.17
Stenographer, salary	750.00	750.00	
Departmental transportation	1,457.14	1,457.14	
Supplies	72.57	72.57	
Totals	\$ 17,189.27	\$ 16,963.37	\$ 225.90
Road Maintenance Department:			
W. H. Root, salary	\$ 4,800.00		\$ 4,800.00
W. H. Root, expense	390.13		390.13
T. R. Perry, salary	3,433.33		3,433.33
T. R. Perry, expense	236.55		236.55
L. L. Clement, salary	3,050.00		3,050.00
L. L. Clement, expense	1,159.71		1,159.71
Stenographer, salary	942.33		942.33
Departmental transportation	3,583.99		3,583.99
Supplies	232.08		232.08
Totals	\$ 17,798.12		\$ 17,798.12
Pavement Marking Division:			
Labor, salary	\$ 457.26		\$ 457.26
Labor, expense	265.27		265.27
Totals	\$ 722.53		\$ 722.53
Repair Shops Division:			
R. W. Clyde, salary	\$ 3,116.67		\$ 3,116.67
Clerks, salary	4,055.26		4,055.26
Foreman, salary	3,000.00		3,000.00
Foreman, expense	76.53		76.53
Labor (watchm., mechs.), salary	60,100.65		60,100.65
Labor (watchm., mechs.), expense	81.76		81.76
Departmental transportation	1,231.46		1,231.46
Supplies	149,854.56		149,854.56
Light, power, water, fuel	2,032.78		2,032.78
Office supplies	398.76		398.76
Totals	\$ 223,948.43		\$ 223,948.43
Garage Sub-division:			
Departmental transportation	\$ 209.11		\$ 209.11
Totals	\$ 209.11		\$ 209.11
Bridge Department:			
J. H. Ames, salary	\$ 4,800.00	\$ 2,400.00	\$ 2,400.00
J. H. Ames, expense	313.67	172.13	141.54
Assistants, salary	3,616.67	1,808.33	1,808.34
Assistants, expense	247.70	180.77	66.93
Clerks, salary	1,916.67	958.34	958.33
Clerks, expense	48.04	26.44	21.60
Stenographers, salary	1,220.00	610.00	610.00
Departmental transportation	70.73		70.73
Supplies	669.14	342.08	327.06
Totals	\$ 12,932.62	\$ 6,498.09	\$ 6,434.53
R. R. Crossing Division:			
Harry Bowman, salary	\$ 2,700.00	\$ 1,350.75	\$ 1,349.25
Harry Bowman, expense	192.04	167.23	24.81
Totals	\$ 2,892.04	\$ 1,517.98	\$ 1,374.06

SCHEDULE 1—Continued

ITEMIZED STATEMENT OF DISBURSEMENTS—Continued

	Paid from Support Fund	Charged to F. A. E. Fund	Net Cost to Support Fund
Drainage Division:			
Departmental transportation	\$ 286.56		\$ 286.56
Totals	\$ 286.56		\$ 286.56
Bridge Design Division:			
Designers and draftsmen, salary	\$ 32,756.58	\$ 19,508.91	\$ 13,157.67
Designers and draftsmen, expense	338.14	244.04	94.10
Supplies	47.84	47.84	
Totals	\$ 33,142.56	\$ 19,800.79	\$ 13,251.77
Material and Tests Department:			
R. W. Crum, salary	\$ 4,800.00	\$ 4,275.00	\$ 525.00
R. W. Crum, expense	706.21	636.91	70.30
Assistants, salary	3,433.33	3,000.00	433.33
Assistants, expense	300.30	256.70	43.60
Stenographer, salary	810.00	697.40	112.60
Departmental transportation	9,157.13	2,514.85	6,642.28
Supplies	5,485.83	4,146.00	1,339.17
Gen'l misc. inspectors, salary	134.17	100.63	33.54
Totals	\$ 24,826.97	\$ 15,627.15	\$ 9,199.82
Resource Division:			
Inspectors, salary	\$ 22,739.36	\$ 17,083.86	\$ 5,655.50
Inspectors, expense	7,987.86	5,651.07	2,336.79
Departmental transportation	1,797.42	1,334.30	463.12
Supplies	1,276.40	976.71	299.69
Laborers, salary	179.60	179.60	
Totals	\$ 33,980.64	\$ 25,225.54	\$ 8,755.10
Ames Laboratory:			
Laboratory, chief, salary	\$ 2,846.67	\$ 1,902.50	\$ 854.17
Laboratory chief, expense	137.68	124.28	13.40
Assistants, salary	35,981.02	23,977.98	12,003.04
Assistants, expense	2,002.43	1,339.93	662.50
Departmental transportation	543.47	300.00	243.47
Supplies	3,612.38	1,899.87	1,712.51
Postage	4.00		4.00
Totals	\$ 45,737.65	\$ 29,623.96	\$ 16,113.69
Des Moines Laboratory:			
V. R. Ewing, salary	\$ 2,138.70	\$ 1,473.34	\$ 665.36
V. R. Ewing, expense	1,385.40	1,058.23	327.17
Assistants, salary	8,903.46	6,465.24	2,438.22
Assistants, expense	7.01	7.01	
Departmental transportation	686.10	300.00	386.10
Supplies	2,063.40	907.26	1,156.14
Telephone and telegraph	120.95	71.35	49.60
Postage	66.32		66.32
Office rental	350.00	170.00	180.00
Totals	\$ 15,730.34	\$ 10,462.43	\$ 5,267.91
Mason City Laboratory:			
Benj. L. Bowling, salary	\$ 2,733.34	\$ 1,916.68	\$ 816.66
Benj. L. Bowling, expense	301.96	234.67	67.29
Assistants, salary	10,034.64	6,962.85	3,071.79
Assistants, expense	290.53	287.99	2.54
Departmental transportation	1,048.09	500.00	548.09
Supplies	1,487.93	858.62	629.31
Telephone and telegraph	120.45	90.10	30.35
Office rental	750.00	546.00	204.00
Stenographers, salary	205.00	205.00	
Postage	119.00		119.00
Totals	\$ 17,120.94	\$ 11,541.91	\$ 5,579.03

SCHEDULE 1—Continued
ITEMIZED STATEMENT OF DISBURSEMENTS—Continued

	Paid from Support Fund	Charged to F. A. E. Fund	Net Cost to Support Fund
Buffalo Laboratory:			
R. A. Breitengross, salary	\$ 613.34	\$ 613.34	
R. A. Breitengross, expense	72.20	66.80	5.40
Assistants, salary	521.00	521.00	
Assistants, expense	19.92	19.42	.50
Departmental transportation	36.91	36.01	
Supplies	403.47	313.12	90.35
Rental	40.00	40.00	
Postage	29.32		29.32
Extra help, salary	10.50		10.50
Totals	\$ 1,745.76	\$ 1,009.69	\$ 136.07
District Office No. 1, Ames, Iowa:			
W. F. Beard, salary	\$ 3,633.34	\$ 1,297.34	\$ 2,336.00
W. F. Beard, expense	311.60	184.51	127.09
Assistant, salary	2,875.00		2,875.00
Assistant, expense	461.90		461.90
Stenographer, salary	1,220.00	610.00	610.00
Departmental transportation	1,311.43	1,300.00	11.43
Supplies (stationery)	9.85	1.26	8.59
Postage	25.32		25.32
Totals	\$ 9,848.44	\$ 3,393.11	\$ 6,455.33
District Office No. 2, Mason City, Iowa:			
R. R. Zack, salary	\$ 3,633.34	\$ 971.50	\$ 2,661.84
R. R. Zack, expense	340.80	65.09	275.71
Stenographer, salary	1,030.00	520.00	510.00
Departmental transportation	1,735.88	1,400.09	335.88
Supplies (stationery)	52.94	13.04	39.90
Postage	134.64		134.64
Office rental	931.77	240.00	691.77
Telegraph and telephone	251.15	69.20	181.95
Extra help, salary	76.61	76.61	
Office engineer, salary	2,275.00	1,495.39	779.61
Office engineer, expense	177.23	77.95	99.28
Totals	\$ 10,639.36	\$ 4,928.78	\$ 5,710.58
District Office No. 3, Sioux City, Iowa:			
E. W. Dunn, salary	\$ 3,633.34	\$ 731.17	\$ 2,902.17
E. W. Dunn, expense	468.45	129.10	339.35
Assistant, salary	3,000.00	867.50	2,132.50
Assistant, expense	660.75	187.90	472.85
Stenographer, salary	1,332.00	666.00	666.00
Departmental transportation	963.20	650.00	313.20
Supplies (stationery)	43.97	13.98	29.99
Postage	151.64		151.64
Office rental	600.00	150.00	450.00
Telegraph and telephone	226.70	52.92	173.78
Extra help, salary	252.91	252.91	
Inspectors, salary	1,553.34	799.42	753.92
Inspectors, expense	338.08	232.54	105.54
Totals	\$ 13,224.38	\$ 4,733.44	\$ 8,490.94
District Office No. 4, Atlantic, Iowa:			
L. M. Martin, salary	\$ 3,633.34	\$ 1,178.42	\$ 2,454.92
L. M. Martin, expense	2,490.94	1,539.82	951.12
Assistant, salary	2,916.66	217.32	2,699.34
Assistant, expense	518.15	46.65	471.50
Stenographer, salary	1,100.00	550.00	550.00
Departmental transportation	1,232.06	800.00	432.06
Supplies (stationery)	16.06	2.01	14.05
Postage	265.29		265.29
Office rental	900.00	225.00	675.00
Telegraph and telephone	437.63	115.99	321.64
Extra help, salary	1,043.62	855.13	188.49
Extra help, expense	64.48	26.24	38.24
Inspector, salary	1,880.97	1,787.97	93.00
Inspectors, expense	472.17	326.51	145.66
Totals	\$ 16,971.37	\$ 7,671.06	\$ 9,300.31

SCHEDULE 1—Continued
ITEMIZED STATEMENT OF DISBURSEMENTS—Continued

	Paid from Support Fund	Charged to F. A. E. Fund	Net Cost to Support Fund
District Office No. 5, Ottumwa, Iowa:			
J. S. Morrison, salary	\$ 3,633.34	\$ 1,909.84	\$ 1,723.50
J. S. Morrison, expense	713.74	282.62	431.12
Assistant, salary	3,016.67	10.33	3,006.34
Assistant, expense	414.34	41.53	372.81
Stenographer, salary	1,012.50	394.85	617.65
Departmental transportation	2,125.08	1,450.00	675.08
Supplies (stationery)	22.45	9.53	12.92
Postage	135.76		135.76
Office rental	65.00	32.50	32.50
Telegraph and telephone	249.05	59.14	189.91
Extra help, salary	562.28	562.28	
Inspectors, salary	3,511.32	2,785.29	726.03
Inspectors, expense	362.07	241.88	120.19
Totals	\$ 15,823.00	\$ 7,739.79	\$ 8,083.21
District Office No. 6, Cedar Rapids, Iowa:			
W. M. Lee, salary	\$ 3,633.34	\$ 1,297.59	\$ 2,335.75
W. M. Lee, expense	612.81	225.61	387.20
Assistant, salary	3,200.00	110.66	3,089.34
Assistant, expense	331.26	44.50	286.76
Construction inspector, salary	434.94	201.61	233.33
Construction inspector, expense	160.28	65.65	94.63
Stenographer, salary	1,363.33	703.33	660.00
Departmental transportation	3,422.30	1,950.00	1,472.30
Supplies (stationery)	21.21	4.95	16.26
Postage	213.96	23.32	190.64
Office rental	820.00	312.50	507.50
Telegraph and telephone	499.27	160.38	338.89
Extra help, expense	34.30	9.50	24.80
Inspectors, salary	2,358.34	2,040.99	317.35
Inspectors, expense	694.10	415.51	278.59
Totals	\$ 17,739.44	\$ 7,566.19	\$ 10,173.25
District Office No. 7, Waterloo, Iowa:			
J. A. Paulsen, salary	\$ 3,633.34	\$ 1,684.35	\$ 1,948.99
J. A. Paulsen, expense	577.88	223.75	354.13
Assistant, salary	3,016.67	86.92	2,929.75
Assistant, expense	416.80	3.80	413.00
Stenographer, salary	1,314.95	612.28	702.67
Departmental transportation	904.00	650.00	254.00
Supplies (stationery)	127.27	36.03	91.24
Postage	99.32		99.32
Office rental	635.94	198.97	436.97
Telegraph and telephone	236.75	51.94	184.81
Extra help, salary	842.10	764.05	78.05
Extra help, expense	6.00	6.00	
Inspectors, salary	2,241.45	1,877.56	363.89
Inspectors, expense	479.17	209.72	269.45
Totals	\$ 14,582.24	\$ 6,465.36	\$ 8,116.88
District Office No. 8, Storm Lake, Iowa:			
A. A. Baustian, salary	\$ 3,633.34	\$ 96.00	\$ 3,537.34
A. A. Baustian, expense	439.18	25.40	413.78
Assistant, salary	3,016.67	30.17	2,986.50
Assistant, expense	726.94	24.00	702.94
Stenographer, salary	1,210.00	606.00	604.00
Departmental transportation	1,820.14	1,350.00	470.14
Supplies (stationery)	83.57	17.02	66.55
Postage	165.29		165.29
Office rental	677.60	153.00	524.60
Telegraph and telephone	161.30	44.70	116.60
Extra help, salary	155.00	155.00	
Inspector, salary	2,116.67	1,477.67	639.00
Inspector, expense	711.15	245.67	465.48
Totals	\$ 14,916.85	\$ 4,224.23	\$ 10,692.62

IOWA STATE HIGHWAY COMMISSION

SCHEDULE 1—Continued

ITEMIZED STATEMENT OF DISBURSEMENTS—Continued

	Paid from Support Fund	Charged to F. A. E. Fund	Net Cost to Support Fund
District Office No. 9, Chariton, Iowa:			
W. O. Price, salary	\$ 3,633.34	\$ 1,318.83	\$ 2,314.51
W. O. Price, expense	1,128.29	734.05	394.24
V. G. Gould, salary	2,916.66	72.67	2,843.99
V. G. Gould, expense	484.51	14.83	469.68
Stenographer, salary	1,146.42	573.21	573.21
Departmental transportation	1,820.45	1,400.00	420.45
Supplies (stationery)	82.52	5.77	26.75
Postage	164.32		164.32
Office rental	275.00	100.00	175.00
Telegraph and telephone	141.55	39.83	101.72
Extra help, salary	1,294.07	933.15	360.92
Totals	\$ 13,037.13	\$ 5,152.34	\$ 7,884.79
General Expense:			
Printing and supplies	\$ 3,859.87	\$ 1,526.86	\$ 2,333.01
Weekly condition maps	76.70		76.70
Yearly condition maps	520.80		520.80
Primary road guides	540.26		540.26
Weekly letting reports	1,275.72	604.24	671.48
Miscellaneous, etc.	1,127.44	242.35	885.09
Monthly bulletins	715.84		715.84
Construction prop. forms	1,186.31	204.98	981.33
Photos, slides and cuts	294.84		294.84
Office supplies	3,239.05	770.77	2,468.28
Repairs and replacements	101.05		101.05
Postage	7,515.67	1,925.11	5,590.56
Express, freight and drayage	8,288.03		8,288.03
Telegraph	518.26	216.29	301.97
Telephone	2,441.00	918.58	1,522.42
State fair exhibit	1,241.98		1,241.98
Office building, repairs and expenses	492.20		492.20
Office building, light, power, water	1,810.84		1,810.84
Janitors, salary	3,508.43		3,508.43
Laboratory, light power, water	835.02	581.05	253.97
Heating plant, repairs and expenses	332.01		332.01
Heating plant, fireman, salary	1,858.50		1,858.50
Heating plant, fuel, expense	2,528.52		2,528.52
Totals	\$ 44,399.03	\$ 6,996.23	\$ 37,402.80
CAPITAL INVESTMENT			
Truck Sheds Division:			
Garage building	\$ 3,856.81		\$ 3,856.81
Totals	\$ 3,856.81		\$ 3,856.81
General Office Division:			
Laboratory building	\$ 117.52		\$ 117.52
Grounds	107.69		107.69
Office furniture and fixtures	6,400.00	1,736.40	4,663.60
Laboratory furniture and fixtures	1,585.79	451.50	1,134.29
Des Moines laboratory furniture and fixtures	35.60		35.60
Totals	\$ 8,246.51	\$ 2,187.90	\$ 6,058.61
Total disbursements	\$ 874,020.36	\$ 381,931.23	\$ 492,089.13
Inter departmental trans.	*36,195.30		*36,195.30
Net disbursements	\$ 837,825.06	\$ 381,931.23	\$ 455,893.83

*Charged against other departments and included in department totals.

SCHEDULE NO. 2

APPROPRIATION FEDERAL AID ENGINEERING FUND
JULY 1, 1926, TO JUNE 30, 1927

RECEIPTS

Unexpended Appropriation July 1, 1926	\$228,345.49
Appropriation March 1, 1927	\$325,000.00

Total \$ 553,345.49

EXPENDITURES BY MONTHS

July 1926	\$ 30,511.45
August 1926	28,235.64
September 1926	27,926.33
October 1926	25,689.52
November 1926	26,666.91
December 1926	32,881.79
January 1927	29,043.34
February 1927	30,999.92
March 1927	30,503.05
April 1927	32,828.71
May 1927	34,073.66
June 1927	52,570.91

Total Expenditures \$381,931.23
Unexpended Appropriation July 1, 1927 \$171,414.26

Total \$ 553,345.49

SCHEDULE NO. 3

STATEMENT OF PRIMARY ROAD FUND ALLOCATED TO COUNTIES
DECEMBER 1, 1926, TO JULY 4, 1927

RECEIPTS

Balance December 1, 1926.....	\$ 2,548,828.15
Auto License Fees	\$ 7,533,575.04
Gasoline Tax	986,000.00
Miscellaneous	145.96
Total Receipts	8,519,721.00
Total	\$11,068,549.15

EXPENDITURES

For Construction	\$ 822,493.53
For Maintenance	2,272,326.62
For Anticipation Certificate Redemption and Interest	2,148,865.38
For Bond Redemption and Interest	700,332.75
Total Expenditure	\$ 5,944,019.28
Balance July 4, 1927	5,124,529.87
Total	\$11,068,549.15

STATEMENT OF PRIMARY ROAD FUND RECEIPTS AND EXPENDITURES BY COUNTIES DECEMBER 1, 1926, TO JULY 4, 1927

County	No. of Sq. Mi. in Co.	Balance December 1, 1926	Receipts During Period	Total	Expenditures During Period	Balance July 4, 1927
Adair.....	573	\$ 52,271.37	\$ 86,945.53	\$ 139,216.90	\$ 47,038.87	\$ 92,178.03
Adams.....	427	8,350.46	64,791.86	73,142.32	32,654.02	40,488.30
Allamakee.....	671	8,197.01	101,815.80	110,012.81	78,843.74	31,169.07
Appanoose.....	513	25,702.08	77,841.29	103,543.37	21,434.74	82,108.63
Audubon.....	443	9,049.41	67,219.68	76,269.09	74,967.90	1,301.19
Benton.....	712	5,530.71	108,037.04	113,567.75	63,934.62	49,633.13
Black Hawk.....	566	26,597.56	85,929.02	112,526.58	88,494.52	24,032.06
Boone.....	578	18,917.94	87,704.23	106,622.17	42,901.65	63,720.52
Bremer.....	434	1,853.90	65,854.02	67,707.92	40,461.17	27,246.75
Buchanan.....	567	39,275.07	86,035.12	125,310.19	60,408.72	64,901.47
Buena Vista.....	580	34,027.79	88,007.68	122,035.47	27,681.33	94,354.14
Butler.....	577	4,455.22	87,552.46	92,007.68	84,988.84	7,018.84
Calhoun.....	571	43,186.07	86,642.06	129,828.13	42,539.15	87,288.98
Carroll.....	572	6,889.65	86,793.81	93,683.46	49,495.15	44,188.31
Cass.....	564	9,080.61	85,579.88	94,660.49	78,635.85	16,024.64
Cedar.....	578	4,732.12	87,704.23	92,436.35	53,133.57	39,302.78
Cerro Gordo.....	575	8,656.72	87,249.02	95,905.74	81,966.62	13,939.12
Cherokee.....	573	18,545.94	86,945.53	105,491.47	61,023.24	44,468.23
Chickasaw.....	497	5,706.06	75,413.46	81,119.52	59,906.16	21,213.36
Clarke.....	428	71,237.18	64,943.60	136,180.78	43,904.28	92,276.50
Clay.....	573	47,242.79	86,945.53	134,188.32	35,525.94	98,662.38
Clayton.....	700	11,272.71	119,872.55	131,145.26	94,846.49	36,298.77
Clinton.....	709	5,872.35	107,581.82	113,454.17	108,391.22	5,062.95
Crawford.....	715	11,142.36	108,492.26	119,634.62	66,351.67	53,282.95
Dallas.....	592	11,141.01	89,828.54	100,969.55	83,297.62	17,671.93
Davis.....	502	10,225.39	76,172.19	86,397.58	80,563.66	5,833.92
Decatur.....	583	56,707.02	80,876.05	137,583.07	22,671.80	114,911.27
Delaware.....	571	56,842.05	86,642.06	143,484.11	17,476.64	126,007.47
Des Moines.....	429	1,216.18	65,095.33	66,311.51	41,158.20	25,153.31
Dickinson.....	411	51,924.30	62,364.08	114,288.38	18,547.69	95,740.69
Dubuque.....	616	12,906.65	98,470.23	106,376.88	76,442.04	29,934.84
Emmet.....	417	19,063.74	63,274.50	82,338.24	20,524.63	61,813.61
Fayette.....	724	7,325.06	109,857.89	117,182.95	37,756.66	79,426.29
Floyd.....	495	25,635.24	75,110.63	100,745.27	51,310.04	49,435.23
Franklin.....	578	52,025.34	87,704.23	139,729.57	15,721.98	124,007.59
Fremont.....	522	83,845.15	79,206.93	163,052.08	93,672.57	69,379.51
Greene.....	576	32,210.21	87,400.74	119,610.95	56,392.91	63,218.04
Grundy.....	501	18,902.14	76,020.46	94,922.60	88,743.49	6,179.11
Guthrie.....	507	8,553.97	90,587.22	99,141.19	80,235.88	18,905.31
Hamilton.....	570	34,242.97	86,490.32	120,733.29	91,120.52	29,612.77
Hancock.....	573	39,964.93	86,945.53	126,910.46	90,722.92	36,187.54
Hardin.....	569	13,264.52	86,338.58	99,603.10	44,951.69	54,651.41
Harrison.....	712	211.30	108,037.04	108,248.34	85,990.33	22,258.01
Henry.....	427	6,545.32	64,791.86	71,337.18	65,238.23	6,098.95

SCHEDULE NO. 3—Continued

County	No. of Sq. Mi. in Co.	Balance December 1, 1926	Receipts During Period	Total	Expenditures During Period	Balance July 4, 1927
Howard.....	468	7,079.16	71,013.11	78,092.27	23,825.46	54,266.81
Humboldt.....	434	34,334.11	65,854.02	100,188.13	27,326.28	72,861.85
Ia.....	430	8,255.61	65,322.40	73,578.01	68,289.58	5,288.43
Iowa.....	583	4,759.56	88,462.89	93,222.45	64,165.32	29,057.13
Jackson.....	649	8,432.58	96,477.57	104,910.15	60,777.28	44,132.87
Jasper.....	730	21,237.36	110,768.32	132,005.68	62,509.82	69,495.86
Jefferson.....	431	39,131.84	65,308.81	104,440.65	15,881.84	88,558.81
Johnson.....	611	25,007.09	92,711.56	117,718.65	36,315.40	81,403.25
Jones.....	569	12,299.23	86,338.58	98,637.81	45,193.01	53,444.80
Keokuk.....	578	2,089.66	87,704.23	89,793.89	81,669.54	8,124.35
Kossuth.....	974	56,737.15	147,792.24	204,529.39	53,245.56	151,283.83
Lee.....	545	3,440.49	82,696.89	86,137.38	69,584.29	16,553.09
Linn.....	717	4,312.07	108,795.74	113,107.81	88,692.42	24,415.39
Louisia.....	426	73,124.93	64,640.14	137,765.07	59,399.50	78,365.57
Lucas.....	432	2,863.52	65,550.56	68,414.08	49,942.31	18,471.77
Lyon.....	582	50,212.47	88,311.18	138,523.65	37,805.98	100,717.67
Madison.....	563	142,692.46	85,428.15	228,120.61	67,369.79	160,750.82
Mahaska.....	575	13,937.55	87,249.02	101,186.57	28,303.16	72,883.41
Marion.....	577	12,855.62	87,552.47	100,408.09	58,042.60	42,365.49
Marshall.....	572	21,503.65	80,793.81	102,297.46	64,266.74	38,030.72
Mills.....	447	35,069.67	67,826.61	102,896.28	24,212.19	78,684.09
Mitchell.....	463	8,949.25	70,254.41	79,203.66	67,354.32	11,849.34
Monona.....	708	108,923.56	107,430.07	216,353.63	77,285.58	139,068.05
Monroe.....	433	7,550.96	65,702.30	73,253.26	26,946.29	46,306.97
Montgomery.....	424	55,532.57	64,336.67	119,869.24	52,250.98	67,618.26
Muscatine.....	455	9,673.72	69,040.52	78,714.24	62,330.62	16,383.62
O'Brien.....	569	17,085.21	86,338.58	103,423.79	63,010.86	40,412.93
Osceola.....	395	21,222.45	59,936.28	81,158.73	13,909.75	67,248.98
Page.....	531	17,111.01	80,572.55	97,683.56	90,670.37	7,013.19
Palo Alto.....	572	7,832.84	86,793.81	94,626.65	58,904.54	35,722.11
Plymouth.....	861	42,728.17	130,645.91	173,374.08	159,594.67	13,779.41
Pocahontas.....	580	28,500.08	88,007.68	116,507.76	19,612.53	96,895.23
Polk.....	596	75,453.96	90,435.49	165,889.45	153,584.69	12,304.76
Pottawattamie.....	958	30,004.82	145,364.43	175,369.25	163,521.21	11,848.04
Poweshiek.....	580	5,205.19	88,007.68	93,212.87	72,729.81	20,483.06
Ringgold.....	540	47,819.24	81,038.19	128,857.43	29,531.06	99,326.37
Sac.....	576	34,103.21	87,400.74	121,503.95	35,939.34	85,564.61
Scott.....	471	19,899.36	71,316.59	91,215.95	72,689.08	18,526.87
Shelby.....	589	39,906.43	89,373.33	129,279.76	61,258.82	68,020.94
Sioux.....	760	89,039.02	115,320.42	204,359.44	65,661.24	138,698.20
Story.....	567	3,366.46	86,035.12	89,401.58	65,406.97	23,994.61
Tama.....	720	29,945.35	109,250.93	139,196.28	42,577.95	96,618.33
Taylor.....	534	11,870.39	81,027.78	92,898.17	31,963.13	60,935.04
Union.....	427	19,395.13	64,791.86	84,186.99	20,665.08	63,521.91
Van Buren.....	490	9,310.02	74,351.34	83,661.36	69,674.10	13,987.26
Wapello.....	438	13,274.34	66,460.98	79,735.32	47,540.54	32,194.78
Warren.....	571	14,193.81	86,642.06	100,835.87	43,803.94	57,031.93
Washington.....	559	8,187.86	84,821.19	93,009.05	80,398.51	12,610.54
Wayne.....	524	36,761.57	79,510.40	116,271.97	37,565.83	78,706.14
Webster.....	723	16,146.64	109,706.12	125,852.76	99,296.65	26,556.11
Winnebago.....	399	38,442.07	60,543.23	98,985.30	24,288.43	74,696.87
Winnesiek.....	686	4,532.17	104,091.82	108,624.00	58,368.74	50,255.26
Woodbury.....	878	36,861.04	133,225.44	170,086.48	132,018.29	38,068.19
Worth.....	399	660.09	60,543.23	61,203.32	54,167.08	7,036.24
Wright.....	578	37,909.79	87,704.23	125,614.02	37,661.67	87,952.35
Maintenance General.....					64,933.90	*64,933.90
Total.....	56,147	\$2,548,828.15	\$8,519,721.00	\$11,068,549.15	\$5,944,019.28	\$5,124,529.87

*Overdraft.

SCHEDULE NO. 4

STATEMENT PRIMARY ROAD FUND
JULY 4, 1927, TO NOVEMBER 30, 1927

RECEIPTS

Balance July 4, 1927.....		\$ 5,124,529.87
Auto License Fees.....	\$ 544,093.96	
Gasoline Tax.....	847,000.00	
Federal Aid.....	1,550,211.01	
*Development Fund Balance as of July 4, 1927	2,940,718.63	
*Federal Aid Engineering Balance as of July 4, 1927.....	171,414.26	
Total Receipts.....		6,053,437.86
Total.....		\$11,177,967.73

EXPENDITURES

For Construction.....	\$ 6,131,500.02	
For Maintenance.....	1,470,883.48	
For Anticipation Certificate Redemption and Interest.....	218,045.41	
For Bond Redemption and Interest.....	103,934.77	
Total Expenditure.....		\$ 7,924,363.68
Balance November 30, 1927.....		3,253,604.05

Total.....\$11,177,967.73

*Unexpended balances transferred to Primary Road Fund in accord with Chapter 101-42 G. A.

SCHEDULE NO. 5

STATEMENT PRIMARY ROAD FUND
DECEMBER 1, 1926, TO NOVEMBER 30, 1927

RECEIPTS

Balance December 1, 1926.....		\$ 2,548,828.15
Auto License Fees.....	\$ 8,077,669.00	
Gasoline Tax.....	1,833,000.00	
Federal Aid.....	1,550,211.01	
*Development Fund Balance of July 4, 1927, transferred	2,940,718.63	
*Federal Aid Engineering Balance of July 4, 1927, transferred	171,414.26	
Miscellaneous.....	145.96	
Total Receipts.....		14,573,158.86
Total.....		\$17,121,987.07

EXPENDITURES

For Construction.....	\$ 6,953,993.55	
For Maintenance.....	3,743,210.14	
For Anticipation Certificate Redemption and Interest.....	2,366,910.79	
For Bond Redemption and Interest.....	804,268.52	
Total Expenditure.....		\$13,868,382.96
Balance November 30, 1927.....		3,253,604.05

Total.....\$17,121,987.07

*Unexpended balances transferred to Primary Road Fund in accord with Chapter 101-42 G. A.

SCHEDULE NO. 6

STATEMENT OF DEVELOPMENT FUND
DECEMBER 1, 1926, TO JULY 4, 1927

RECEIPTS

Balance December 1, 1926.....	\$ 2,243,303.97
From Primary Road Fund.....	1,022,728.48
From Federal Aid.....	1,022,728.48

Total.....\$ 4,288,760.93

EXPENDITURES

For Construction.....	\$ 1,250,542.30
For Bond Redemption and Interest.....	97,500.00
Total Expenditure.....	\$ 1,348,042.30
*Balance July 4, 1927.....	2,940,718.63

Total.....\$ 4,288,760.93

*Transferred to Primary Road Fund in accord with Chapter 101-42 G. A.
STATEMENT OF EXPENDITURES FROM DEVELOPMENT FUND BY
COUNTIES DECEMBER 1, 1926, TO JULY 4, 1927

County	Construction	Bond Redem. and Interest	Total
Adair.....	\$ 12,035.20		\$ 12,035.20
Allamakee.....	11,416.76		11,416.76
Audubon.....	22,446.58		22,446.58
Benton.....	26,587.88		26,587.88
Black Hawk.....		\$ 11,500.00	11,500.00
Boone.....	232.87		232.87
Bremer.....	5,771.23		5,771.23
Butler.....	*2,279.05		*2,279.05
Carroll.....	4,106.28		4,106.28
Cass.....	120.30		120.30
Cedar.....	11,540.42		11,540.42
Cerro Gordo.....		8,000.00	8,000.00
Cherokee.....	7,200.82		7,200.82
Chickasaw.....	707.00		707.00
Clarke.....	31.19		31.19
Clayton.....	21,188.93		21,188.93
Clinton.....	28,525.00	25,000.00	53,525.00
Crawford.....	35,141.75		35,141.75
Dallas.....	22,049.44		22,049.44
Davis.....	29,464.94		29,464.94
Decatur.....	2,230.27		2,230.27
Des Moines.....	5,501.53		5,501.53
Dubuque.....	6,293.14		6,293.14
Fayette.....	69.67		69.67
Floyd.....	10,732.87		10,732.87
Fremont.....	33,580.97		33,580.97
Grundy.....	33,829.22		33,829.22
Guthrie.....	50,006.00		50,006.00
Hardin.....	12,528.33		12,528.33
Harrison.....	17,995.49		17,995.49
Henry.....	13,262.67		13,262.67
Howard.....	1,403.66		1,403.66
Ida.....	22,907.97		22,907.97
Iowa.....	5,157.10		5,157.10
Jackson.....	21,422.79		21,422.79
Jasper.....	4,287.63		4,287.63
Jefferson.....	25,405.37		25,405.37
Johnson.....	54,144.72		54,144.72
Jones.....	17,440.38		17,440.38
Keokuk.....	13,895.01		13,895.01
Lee.....	9,832.65		9,832.65
Linn.....	28,450.75		28,450.75
Lucas.....	19,988.70		19,988.70
Mahaska.....	14,705.55		14,705.55
Marion.....	1,602.34		1,602.34
Miller.....	23,378.43		23,378.43
Mitchell.....	7,649.06		7,649.06
Monona.....	27,516.20		27,516.20
Monroe.....	19,753.21		19,753.21
Montgomery.....	84,078.63		84,078.63
Muscatine.....	8,949.04		8,949.04
O'Brien.....	1,458.92		1,458.92
Plymouth.....	24,513.86		24,513.86
Polk.....		20,000.00	20,000.00
Pottawattamie.....	5,481.67		5,481.67
Poweshiek.....	73,890.87		73,890.87

SCHEDULE NO. 6—Continued

County	Construction	Bond Redem. and Interest	Total
Ringgold	3,532.71		3,532.71
Scott		33,000.00	33,000.00
Shelby	51,366.14		51,366.14
Tama	60,836.83		60,836.83
Union	31,122.00		31,122.00
Van Buren	20,148.68		20,148.68
Wapello	798.83		798.83
Warren	19,776.72		19,776.72
Washington	17,497.45		17,497.45
Wayne	1,273.46		1,273.46
Winneshiek	36,597.88		36,597.88
Woodbury	34,848.47		34,848.47
Worth	14,618.31		14,618.31
Wright	17,472.50		17,472.50
Total	\$ 1,250,542.30	\$ 97,500.00	\$ 1,348,042.30

*Minus quantity caused by refunds during the period being greater than expenditures.

SCHEDULE NO. 7

STATEMENT PRIMARY ROAD BOND FUND
DECEMBER 1, 1926, TO NOVEMBER 30, 1927

RECEIPTS	
Balance December 1, 1926	\$ 1,238,836.27
Proceeds of Bonds sold during period	7,783,611.64
Total	\$ 9,022,447.91
EXPENDITURES	
For Construction	\$ 7,861,584.42
Balance November 30, 1927	1,160,863.49
Total	\$ 9,022,447.91

STATEMENT OF PRIMARY ROAD BOND FUND RECEIPTS AND
EXPENDITURES BY COUNTIES DECEMBER 1, 1926 TO
NOVEMBER 30, 1927

County	Balance December 1, 1926	Receipts During Period	Total	Period Expendi- tures	Balance November 30, 1927
Appanoose	\$ 125,373.20	\$ 202,956.50	\$ 328,229.70	\$ 229,086.33	\$ 99,143.37
Benton		800,024.08	800,024.08	859,297.22	726.86
Bremer		200,000.00	200,000.00	198,177.62	1,822.38
Butler		35,286.15	35,286.15	11,483.32	23,802.83
Cedar		404,359.92	404,359.92	401,870.28	2,489.64
Chickasaw		125,000.00	125,000.00	94,917.93	30,082.07
Clinton	8.90	568,591.00	568,599.90	522,969.93	45,629.97
Des Moines	173,962.41	501,545.00	675,507.41	673,272.09	2,235.32
Dubuque	197,418.00	403,024.34	600,442.34	512,498.73	87,944.21
Floyd		184,825.15	184,825.15	183,713.08	1,112.07
Franklin		150,000.00	150,000.00	100,664.01	49,335.99
Hancock	1,812.68		1,812.68		1,812.68
Harrison		200,686.00	200,686.00	200,430.52	255.48
Jasper	3,533.51	175,333.63	178,867.14	193,239.86	12,627.28
Jefferson	119,162.96	424,000.00	543,162.96	490,524.20	46,638.76
Johnson	3,729.52	651,486.90	655,216.42	626,405.21	28,811.21
Lee		125,535.90	125,535.90	21,999.74	103,536.16
Linn	105,423.06	200,000.00	305,423.06	253,637.80	51,785.26
Mahaska	165,528.90	507,408.83	672,937.73	577,896.54	95,041.19
Marshall	39,685.84		39,685.84	1,576.81	38,109.03
Monona		303,454.79	303,454.79	301,753.85	1,700.94
Muscatine		200,000.00	200,000.00	91,770.60	108,229.40
O'Brien		3,725.00	3,725.00		3,725.00
Polk	83,233.93		83,233.93	28,182.75	55,051.18
Pottawattamie		250,000.00	250,000.00	293,400.05	*43,400.05
Poweshiek		100,631.20	100,631.20	84,143.34	16,487.86
Scott	78,156.72		78,156.72	49,386.82	28,769.90
Tama		504,000.00	504,000.00	442,181.54	61,818.46
Wapello	88,562.26	250,000.00	338,562.26	337,257.23	1,305.03
Washington		101,182.25	101,182.25	17,182.61	83,999.64
Winneshiek		150,555.00	150,555.00	46,123.76	104,431.24
Woodbury	53,343.78		53,343.78	37,510.50	15,833.28
Total	\$1,238,836.27	\$7,783,611.64	\$9,022,447.91	\$7,861,584.42	\$1,160,863.49

*Overdraft.

SCHEDULE NO. 8

STATEMENT OF RIGHT OF WAY AND BRIDGE REFUND ACCOUNT
JULY 4, 1927, TO NOVEMBER 30, 1927

RECEIPTS	
Gas Tax	\$ 1,033,055.63
Total	\$ 1,033,055.63
EXPENDITURES	
Warrants written	\$ 5,733.03
Balance November 30, 1927	1,024,322.60
Total	\$ 1,033,055.63

SCHEDULE NO. 9

STATEMENT OF SPECIAL ASSESSMENT FUND
DECEMBER 1, 1926, TO NOVEMBER 30, 1927

RECEIPTS	
*Overdraft December 1, 1926	\$ 60,839.50
Assessments levied during period	279,013.24
Total	\$ 339,852.74
EXPENDITURES	
For Construction	\$ 217,585.80
Balance November 30, 1927	587.85
Total	\$ 218,173.65
*Overdraft on account of expenditures being made before assessments are finally levied.	

STATEMENT OF SPECIAL ASSESSMENT FUND RECEIPTS AND
EXPENDITURES BY ASSESSMENT DISTRICTS

County	Project Num- ber	Assess- ment District No.	Balance December 1, 1926	Receipts During Period	Total	Expendi- tures During Period	Balance Novem- ber 30, 1927
Black Hawk	300	3	\$ 145.58		\$ 145.58	\$ 24.04	\$ 121.54
Buena Vista	S-78	78		355.24	355.24	355.24	
Buena Vista	S-77	97		2,333.19	2,333.19	2,333.19	
Buena Vista	S-78	80		1,041.88	1,041.88	1,041.88	
Buena Vista	S-88	88		55.17	55.17	55.17	
Calhoun	S-71	71	*2,628.43	2,920.48	552.05	552.05	
Calhoun	S-72	72	*1,254.28	1,803.67	389.39	389.39	
Calhoun	S-55	80		1,336.93	1,336.93	1,336.93	
Calhoun	S-73	81		508.97	508.97	508.97	
Calhoun	S-90	65		2,249.51	2,249.51	2,249.51	
Calhoun	S-106	106		530.07	530.07	530.07	
Clay	S-110	88		1,234.18	1,234.18	1,234.18	
Clay	S-156	53		724.41	724.41	724.41	
Clay	S-155	108		808.80	808.80	808.80	
Clinton		205	89.82		89.82	89.82	
Dickinson	S-107	107		1,777.65	1,777.65	1,777.65	
Dickinson	S-108	108	*118.64	1,434.37	1,553.01	1,553.01	
Dickinson	S-109	109	*1,027.25	1,415.88	2,443.13	2,443.13	
Emmet	S-2	8-A	491.44	491.44	982.88	982.88	
Emmet	S-3	10	2,363.51	433.84	2,797.35	2,797.35	
Emmet	S-5	12-B	494.67	494.67	989.34	989.34	
Emmet	S-6	15	78.11		78.11	78.11	
Emmet	S-7	30	1,906.6	118.21	2,024.81	2,024.81	
Emmet	S-25	25		1,758.43	1,758.43	1,758.43	
Emmet	S-97	97	*791.58	801.09	1,592.67	1,592.67	
Emmet	S-38	38		1,208.71	1,208.71	1,208.71	
Emmet	S-98	98	*596.07	1,352.80	1,948.87	1,948.87	
Ida		2	676.5	7.35	683.85	683.85	
Jefferson		3		33,531.04	33,531.04	33,531.04	
Jefferson	294	1		11,178.08	11,178.08	11,178.08	
Johnson	128	1	*130.6		130.6	130.6	
Kossuth	S-158	9		656.84	656.84	656.84	
Kossuth	S-66	41		1,364.43	1,364.43	1,364.43	
Kossuth	S-68	45		187.60	187.60	187.60	
Kossuth	S-159	54		1,627.79	1,627.79	1,627.79	
Kossuth	S-64	88		1,332.18	1,332.18	1,332.18	

SCHEDULE NO. 9—Continued

County	Project Number	Assessment District No.	Balance December 1, 1926	Receipts During Period	Total	Expenditures During Period	Balance November 30, 1927
Linn	96	4	1,135.70		1,135.70	1,135.70	
Mahaska	293	1		10,929.95	10,929.95	10,929.95	
Mahaska	70	1		3,136.91	3,136.91	3,136.91	
Mahaska	146	2	9,897.94	283.81	9,671.25	9,671.25	
Mahaska	70	3		51,256.16	51,256.16	51,256.16	
Marshall	S-93	5		4,627.88	4,627.88	4,627.88	
Marshall	S-47	9	*3,965.98	3,965.98			
Marshall	S-92	21		6,068.55	6,068.55	6,068.55	
Marshall	S-99	20		2,148.17	2,148.17	2,148.17	
Marshall	S-150	22		745.49	745.49	745.49	
Plymouth	38	1	*32,000.00	36,341.02	4,341.02	4,341.02	
Plymouth	273	2	*21,000.00	22,967.18	1,967.18	1,967.18	
Polk	P-418	15	*12,500.00		12,500.00	12,500.00	
Pottawattamie	P-400	1		271.82	271.82	271.82	
Sac	S-103	23	*932.18	1,143.82	211.64	211.64	
Sac	S-104	29		2,065.65	2,065.65	2,065.65	
Sac	S-105	27	*724.60	1,097.41	372.81	372.81	
Scott	243	12		24,375.29	24,375.29	24,375.29	
Scott	P-405	14		1,854.21	1,854.21	1,854.21	
Wapello	159	1		32,590.66	32,590.66	32,590.66	
Totals			\$ 60,839.59	\$ 279,013.24	\$ 218,173.65	\$ 217,585.80	\$ 587.85

*Overdraft on account of expenditures being made before assessments are finally levied.

†Minus quantities on account of refunds and reduction of levies.

SCHEDULE NO. 10

STATEMENT ANTICIPATION CERTIFICATE FUND
DECEMBER 1, 1926, TO NOVEMBER 30, 1927

RECEIPTS

Balance December 1, 1926	\$ 50,597.58
Proceed Certificates sold during period	492,187.80

Total \$ 542,785.38

EXPENDITURES

For Construction	\$ 535,904.56
Balance November 30, 1927	6,880.82

Total \$ 542,785.38

STATEMENT OF ANTICIPATION CERTIFICATE FUND RECEIPTS AND
EXPENDITURES BY COUNTIES, DECEMBER 1, 1926, TO
NOVEMBER 30, 1927

County	Balance December 1, 1926	Receipts During Period	Total	Expenditures During Period	Balance November 30, 1927
Adams	\$ 10,932.10		\$ 10,932.10	\$ 4,306.47	\$ 6,625.63
Allamakee	27,416.25	191.25	27,607.50	27,607.50	
Audubon	10,983.35		10,983.35	10,983.35	
Boone	2.98		2.98	2.98	
Butler	5,489.99	238.36	5,728.35	5,473.18	255.17
Cass	*702.51	28,020.00	27,317.49	27,317.49	
Cherokee	3,776.95		3,776.95	3,776.95	
Chickasaw	1.03	34,000.00	34,001.03	34,001.03	
Clayton	299.69	15,000.00	15,299.69	15,299.69	
Crawford	2,505.61		2,505.61	2,505.61	
Dallas	*29,000.02	40,011.80	10,951.78	10,951.78	
Davis	10,301.93		10,301.93	10,301.93	
Fayette	1,629.09		1,629.09	1,629.09	
Grundy	18,037.33		18,037.33	18,037.33	
Guthrie		76,000.00	76,000.00	76,000.00	
Hamilton	*21,909.40	25,000.00	8,030.60	8,030.60	
Henry	3,203.49		3,203.49	3,203.49	
Ida	504.95	20,060.21	20,565.16	20,565.16	
Iowa	9,051.76		9,051.76	9,051.76	
Jackson	13,081.44		13,081.44	13,081.44	
Jasper	674.40	362.75	1,037.15	1,037.15	
Keokuk	3,058.07		3,058.07	3,058.07	
Lee	14,934.98	12,000.00	26,934.98	26,934.98	
Lucas	11,200.55		11,200.55	11,200.55	
Marion	3,158.55		3,158.55	3,158.55	
Mitchell		22,000.00	22,000.00	22,000.00	
Muscatine	26,772.38	130.00	26,902.38	26,902.38	
Page	146.77	40,166.00	40,312.77	40,312.77	
Palo Alto	*11,000.00	11,000.00			
Plymouth	2.48		2.48	2.48	
Pottawattamie	*45,000.00	45,000.00			
Poweshiek	28.13		28.13	28.13	
Ringgold	24.54		24.54	24.54	
Shelby	2.23		2.23	2.23	
Sioux	.01		.01	.01	
Story	*34,981.74	35,000.00	18.26	18.26	
Union	88.35		88.35	88.35	
Van Buren	17,495.58		17,495.58	17,495.58	
Warren	7,179.43		7,179.43	7,179.43	
Washington	103.13	68,000.00	68,103.13	68,103.43	
Webster	*17,535.90	20,016.53	2,480.63	2,480.62	.01
Winneshiek	8,543.46		8,543.46	8,543.46	
Worth	66.11		66.11	66.11	
Total	\$ 50,597.58	\$ 492,187.80	\$ 542,785.38	\$ 535,904.56	\$ 6,880.82

*Overdraft.

SCHEDULE NO. 11

EXPENDITURE CLASSIFIED BY PURPOSE AND BY FUNDS FOR THE PERIOD
DECEMBER 1, 1926, TO JULY 4, 1927

County	Construc- tion	Mainte- nance	Certificate Redempt.or. and Interest	Bond Redempt- ion and Interest	Total	Primary Road Fund	Bond Fund	Primary Special Ass't Fund	Antie. Certificate Fund	City Special Ass't Fund	County Fund	Develop- ment
Adair	\$ 36,708.48	\$ 23,265.09			\$ 59,973.57	\$ 47,088.37						\$ 12,935.20
Adams	4,306.47	6,961.31	\$ 25,692.71		36,960.49	32,654.02			\$ 4,306.47			
Allamakee	23,922.61	17,710.41	61,133.33		101,866.35	78,843.74			11,605.83			11,416.76
Appanoose	41,201.24	17,938.28			59,139.52	21,434.74	\$ 37,704.78					
Audubon	34,397.77	22,140.00	51,859.37		108,397.83	74,967.90			10,983.35			22,446.38
Benton	327,682.26	22,796.15			350,478.41	63,934.62	240,791.91			\$19,164.00		26,587.88
Black Hawk	133.07	14,885.49		\$ 85,000.00	100,018.56	88,494.52		\$ 24.04				11,500.00
Boone	9,053.62	26,934.65	7,236.25		43,224.52	42,991.65						232.87
Bremer	28,276.40	17,956.00			46,232.40	49,461.17						5,771.23
Buchanan	48,999.70	11,409.02			60,408.72	60,408.72						
Buena Vista	8,793.84	18,942.66			27,736.50	27,681.33		55.17				
Butler	5,438.09	21,133.43	61,611.45		88,182.97	84,988.84			5,473.18			12,379.05
Calhoun	15,597.54	27,908.12			43,505.66	42,539.15		961.51				
Carroll	11,124.79	21,922.48	20,554.16		53,601.43	49,495.15						4,106.28
Cass	730.00	30,974.60	74,346.25		106,050.91	78,635.85			27,294.76			120.30
Cedar	72,087.90	37,405.94			109,493.84	53,133.57	44,819.85					11,540.42
Cerro Gordo	632.05	13,814.67		75,500.00	89,946.72	81,966.62						8,000.00
Cherokee	25,892.99	15,765.35	30,425.00		71,993.34	61,023.24			3,769.28			7,200.82
Chickasaw	1,072.00	23,833.03	69,798.13		94,703.16	59,906.16			34,000.00			797.00
Clarke	28,027.32	15,908.15			43,935.47	43,904.28						31.19
Clay	15,724.40	21,035.72			36,760.12	35,525.94		1,234.18				
Clayton	26,119.21	28,518.06	76,666.67		131,303.94	94,846.49			15,268.62			21,188.93
Clinton	200,369.12	16,655.25		100,000.00	317,024.37	108,391.22	155,108.15					53,525.00
Crawford	51,334.18	27,102.35	25,562.50		103,999.03	66,351.67			2,505.61			35,141.75
Dallas	16,801.61	21,113.25	102,184.37		116,496.01	83,297.62			11,148.95			22,049.44
Davis	45,402.95	16,025.49	58,962.00		120,390.53	80,563.66			10,361.93			29,464.94
Decatur	2,618.79	22,283.28			24,902.07	22,671.80						2,230.27
Delaware		17,476.64			17,476.64	17,476.64						
Des Moines	152,598.26	13,901.42			166,499.68	41,158.20	119,839.95					5,501.63
Dickinson	3,793.62	15,677.47			19,471.09	18,547.69		923.40				
Dubuque	164,765.96	27,215.44			191,981.40	76,442.04	109,246.22				\$ 2,584.60	6,293.14
Emmet	10,814.93	18,719.22			29,534.15	20,524.63		6,424.83				
Fayette	397.25	37,662.91	93.75		38,154.01	37,756.66			327.68			69.67
Floyd	76,237.65	21,175.56		18,000.00	115,413.21	61,310.04	53,870.30					10,732.87
Franklin	7,437.74	8,284.24			15,721.98	15,721.98						
Fremont	102,386.78	24,866.76			127,253.54	93,672.57						33,580.97

IOWA STATE HIGHWAY COMMISSION

Greene	17,368.97	19,023.94		20,000.00	56,392.91	56,392.91						
Grundy	40,604.22	26,972.66	61,770.83		129,347.71	88,743.49						
Guthrie	50,006.00	36,884.38	119,351.30		206,241.67	80,223.88			6,775.00			33,829.22
Hamilton	2,741.00	18,813.65	72,306.87		93,861.52	91,130.52			76,000.00			50,006.00
Hancock	1,067.29	14,635.63		75,000.00	90,722.92	90,722.92			2,741.00			
Hardin	23,816.97	33,063.03			57,480.02	44,951.00						
Harrison	71,232.94	32,082.88			103,915.82	85,929.33						12,528.33
Henry	13,996.00	18,067.33	47,362.50		79,425.83	65,238.23						17,905.49
Howard	1,719.43	23,509.69			25,229.12	23,825.46			924.93			13,202.67
Humboldt	14,043.65	13,282.63			27,326.28	27,326.28						1,403.06
Ida	35,960.60	14,610.29	61,216.66		111,787.55	68,289.58		86.99	20,503.01			22,907.97
Iowa	28,094.54	24,925.08	25,354.16		78,374.38	64,165.52			9,051.76			5,157.10
Jackson	37,389.68	17,183.50	40,768.33		95,281.51	69,777.28			13,081.44			21,422.79
Jasper	105,920.04	38,800.08			144,721.02	62,509.82	74,568.95	2,327.41	1,027.21			4,287.63
Jefferson	174,900.58	14,928.75			189,829.33	15,884.84	108,680.17	39,858.98				25,405.37
Johnson	173,505.07	23,877.91		4,612.50	201,995.48	36,315.49	111,535.27					54,144.72
Jones	34,782.64	27,860.75			62,643.39	45,193.01						17,440.38
Keokuk	55,286.16	26,631.00	35,056.25		117,844.01	81,069.54			2,718.33	19,591.13		13,895.01
Kossuth	11,981.54	28,701.62		12,750.00	53,433.16	53,245.56			187.00			
Lee	28,603.40	28,534.29	41,070.00		98,187.69	69,584.29			18,770.75			9,832.65
Linn	179,392.95	37,483.63		22,571.25	239,847.33	88,092.42	122,704.06					25,450.75
Louis	43,494.76	15,904.53			59,399.59	59,399.59						
Lucas	32,164.96	23,651.60	25,375.00		81,191.56	49,942.31			11,269.55			19,658.70
Lyon	26,627.36	11,178.62			37,805.98	37,805.98						
Madison	42,438.61	24,931.15			67,369.76	67,369.76						
Mahaska	288,166.65	27,400.46	74,880.00		390,507.11	28,308.16	253,615.78	63,882.62				14,705.55
Marion	12,168.31	25,033.02	25,036.25		62,237.58	58,042.66			3,153.27			1,002.34
Marshall	34,066.16	16,344.27		20,000.00	70,410.43	64,205.74	1,576.81	4,627.88				
Mills	27,271.18	20,319.44			47,590.62	24,212.19						23,378.43
Mitchell	10,027.59	23,434.85	63,541.25		97,003.69	67,354.52			22,000.00			7,649.08
Monona	90,498.40	14,303.38			104,801.78	77,285.58						27,516.20
Monroe	22,767.90	23,931.60			46,699.50	29,946.29						19,753.21
Montgomery	118,977.16	17,352.00			136,329.61	52,250.98						84,078.63
Muscatine	30,809.61	36,486.86	25,843.76		93,139.63	62,330.62			21,859.97			8,949.04
O'Brien	2,130.27	12,339.51		20,000.00	64,469.78	63,010.86						1,458.92
Osceola	2,680.79	11,225.96			13,906.75	13,906.75						
Page	15,066.39	21,371.44	93,990.12		131,354.96	99,670.57			40,684.39			
Palo Alto	15,608.07	17,067.09	26,229.38		58,904.54	58,904.54						
Plymouth	54,133.34	20,378.39	106,885.00		181,416.73	150,504.67			6,308.30			24,513.86
Pocahontas	4,000.35	15,612.18			19,612.53	19,612.53						
Polk	1,122.29	28,640.02		145,000.00	174,762.22	153,534.09	1,227.53					30,000.00
Pottaw't'mie	138,141.28	74,274.84	122,597.50		335,013.66	163,521.21			1271.82			5,481.67
Poweshiek	91,151.47	29,969.67	25,487.50		146,608.64	72,729.81			17.96			73,869.87
Ringgold	18,290.46	14,807.85			33,098.31	29,331.06			24.54			3,532.71
Sac	9,278.60	27,320.74			36,599.34	35,939.34			699.00			
Scott	53,294.11	17,213.40		94,000.00	164,417.51	72,680.08	58,081.40	20,000.00				23,000.00
Shelby	98,604.30	14,022.96			112,627.19	61,258.82			2.25			51,366.14
Sionx	40,557.51	25,108.73			65,666.24	65,666.24						
Story	128,148.59	25,327.00	68,288.50		221,764.09	154,408.97						

FINANCIAL STATEMENT

SCHEDULE NO. 11—Continued

County	Construction	Maintenance	Certificate Redemption and Interest	Bond Redemption and Interest	Total	Primary Road Fund	Bond Fund	Primary Special Ass't Fund	Ante. Certificate Fund	City Special Ass't Fund	County Fund	Development
Tama	189,960.07	31,071.25			221,031.32	42,577.95	117,606.58			18,871.15		60,836.83
Taylor	35,454.63	15,379.65			50,834.28	31,963.13						31,122.00
Union	36,112.97	15,674.11			51,787.08	20,665.08						20,148.68
Van Buren	39,999.72	18,489.35	51,198.75		109,678.82	69,674.10			10,851.04			798.83
Wapello	108,943.72	17,331.56			126,275.28	47,540.54	77,935.85					19,776.72
Warren	19,753.34	28,674.82	15,212.50		63,640.66	43,563.94						17,497.45
Washington	17,857.45	27,567.26	126,471.23		171,895.94	86,398.51			68,000.00			1,273.46
Wayne	27,029.04	11,808.25			38,837.29	37,563.88						
Webster	6,006.37	35,661.94	60,018.90		101,777.27	99,296.65			2,480.62			
Winnebago	5,212.35	19,176.08			24,388.43	24,388.43						36,507.88
Winneshiek	57,607.86	28,010.33	20,286.33		105,904.52	58,368.74			10,934.90			34,848.47
Woodbury	75,332.61	17,434.15		75,000.00	167,766.76	132,915.25						14,618.31
Worth	14,888.31	18,183.75	35,708.33		68,780.39	54,162.08						17,472.50
Wright	35,632.04	19,532.13			55,164.17	37,661.66						
Maintenance General		64,933.30			64,933.30	64,933.30						
Totals	\$4,450,515.86	\$2,272,326.62	\$2,148,865.38	\$797,833.75	\$9,678,541.61	\$5,944,019.28	\$1,008,413.56	\$147,947.02	\$479,008.48	\$57,626.28	\$2,584.00	\$1,348,042.30

†Minus quantity caused by refunds during the period being greater than expenditures.

SCHEDULE NO. 12
CONSTRUCTION EXPENDITURES CLASSIFIED BY KIND OF WORK FOR THE PERIOD
DECEMBER 1, 1926, TO JULY 1, 1927

County	Excavation	Graveling	Paving	Tiling	Guard Rail	Machinery and Equipment	Right of Way	Bridges	Engineering	Total
Adair	\$ 11,909.46			\$ 86.12			\$ 3,310.50	\$ 19,035.73	\$ 2,276.67	\$ 35,708.48
Adams	4,306.47									4,306.47
Allamakee	5,897.24	\$ 15,321.26								21,218.50
Appanoose	4,221.25		\$ 32,942.11	68.99				567.22	1,236.89	38,730.46
Audubon	11,708.68			150.50			148.25		8,830.64	20,739.07
Benton	46,839.35	4,746.51	243,851.14					21,772.97	680.62	34,397.77
Black Hawk							3,846.10	15,671.18	12,707.98	327,082.26
Boone									133.07	133.07
Bremer	17,430.92			158.25			8,816.15		79.22	26,484.54
Buchanan	6,852.64	678.05		1,198.82			5,783.73	2,821.64	1,041.29	28,276.40
Buena Vista	7,668.75	247.68		904.41			2,911.30	36,477.25	2,089.46	48,909.70
Butler	12,244.09	3,946.91					127.00			16,318.00
Calhoun	10,004.44	3,946.02		1,747.08			2,799.43	1,215.06	1278.62	20,700.65
Carroll	6,389.58									6,389.58
Cass	85.50						98.50	3,753.78	882.00	4,737.78
Cedar	8,302.64		27,775.67	488.38				291.50	363.06	37,859.25
Cerro Gordo				652.05			14,946.32	4,302.75	6,252.14	20,951.26
Cherokee	13,000.71	533.31								13,534.02
Chickasaw					\$ 700.35		9,490.69	431.58	1,606.70	12,728.72
Clarke	1,430.35							275.00	36.65	1,741.00
Clay	10,149.19	4,936.71					4,137.25	19,539.98	2,908.74	39,763.87
Clayton	9,175.01	10,802.27	2,839.39				609.00		28.90	23,424.57
Clinton	55,142.62		38,786.30	50.00			263.10	905.92	2,142.59	96,119.51
Crawford	24,259.85						26,530.37	68,198.03	11,661.90	120,650.15
Dallas	139,725.00				717.16		7,824.95	15,264.89	3,279.39	163,547.39
Davis	25,043.18	10,081.48					16,704.55	15,506.18	712.66	67,350.05
Decatur								7,016.13	5,292.16	12,308.29
Delaware								2,610.00	608.19	3,218.19
Des Moines	25,119.01		85,197.73	1,591.77			15,854.39	16,044.64	8,799.72	136,663.26
Dickinson		3,636.62								3,636.62
Dubuque	3,754.72	26,025.42	101,259.73				100.00			131,040.87
Emmet	113.80	10,825.53						29,360.82	4,385.27	40,585.42
Fayette		30.00			49.80				146.90	236.70
Floyd	11,589.94	4,429.33	46,229.00		55.80				311.55	68,315.62
Franklin	7,017.96	247.65		107.32			2,532.64	7,341.39	4,105.35	21,252.76
Fremont	31,234.86			622.00					64.82	32,921.68
Greene	2,782.64	189.37					7,008.00	59,091.73	3,150.19	70,120.93
							10,378.49	1,662.80	2,335.67	14,377.96

SCHEDULE NO. 12—Continued

36

County	Excavation	Graveling	Paving	Tiling	Guard Rail	Machinery and Equipment	Right of Way	Bridges	Engineering	Total
Grundy	10,848.12	25,722.06					573.03	2,347.27	1,113.73	40,604.22
Guthrie	5,817.40	13,171.99					14,584.95	15,783.33	2,648.42	50,006.09
Hamilton							2,741.00			2,741.00
Hancock	813.61			32.18	221.50					1,067.29
Hardin	11,049.12			239.52				12,528.33		23,816.97
Harrison	23,096.15		75.00				3,094.20	42,442.11	2,525.48	71,232.94
Henry	11,781.36							951.69	1,262.95	13,996.00
Howard		1,282.06					83.60	340.25	13.52	1,719.43
Humboldt	13,185.77	103.13					754.75			14,043.65
Ida	6,791.00	6,465.01					7,092.30	13,346.56	1,665.73	35,060.60
Iowa	14,345.02			5.00			2,310.00	9,932.74	1,501.78	28,094.54
Jackson	9,422.35	20,264.67		85.18	3,261.60		1,063.93	7,369.72	3,301.95	37,889.08
Jasper	30,052.39		60,382.04	37.80			529.30	7,369.72	7,548.79	106,930.04
Jefferson	19,129.57		130,875.23		120.75		4,331.50	10,237.35	10,096.18	174,906.58
Johnson	11,329.16	7,393.83	139,759.01	30.15	508.28		4,198.35	2,086.50	8,199.79	173,595.07
Jones	713.16	27,226.39					807.15	3,372.78	2,663.16	34,782.64
Keokuk	14,735.59		36,691.13				565.50	153.30	3,140.64	55,286.16
Kossuth	11,231.14	750.40								11,981.54
Lee	11,153.50			103.42	168.36		12,528.21	4,077.70	872.21	28,603.40
Linn	54,714.57	22,256.96	48,745.55		10,687.01		15,990.37	15,620.09	11,377.80	179,392.95
Louisa		42,530.79							973.97	43,494.76
Lucas	18,690.21				728.79		806.60	9,200.98	2,828.38	32,164.96
Lyon	27,398.76						228.60	11,000.00		26,627.36
Madison	23,680.96	3,217.50					5,830.50	8,801.57	1,908.11	42,438.64
Mahaska	20,675.70		259,090.23	184.09			475.50	1,914.64	5,825.89	288,166.65
Marion	6,583.37	1,623.94						2,954.37	1,001.60	12,168.34
Marshall	6,451.83	25,523.55	335.18	3.44	2,117.28	\$ 1482.27	11.40		95.75	34,066.16
Mills	18,590.28						4,404.70	1,799.12	2,417.08	27,271.18
Mitchell	3,149.68	2,321.75					3,600.90		955.87	10,027.50
Monona	17,245.65	40,979.46					4,150.85	23,901.75	4,220.09	90,498.40
Monroe	11,532.88						4,637.74	2,101.83	4,445.45	22,767.90
Montgomery	34,969.54			400.00			5,730.17	72,657.45	5,229.45	118,977.61
Muscatine		29,806.49							942.62	30,800.01
O'Brien	314.49	490.87		532.88			781.85		210.18	2,120.27
Osceola	1,508.70	1,112.09								2,620.79
Page	15,839.87			.40			85.10	15.71	52.31	15,993.39
Palo Alto	1232.63	130.87		467.78			5,189.25	9,374.66	839.88	15,698.07
Plymouth	39,480.92	19,234.71	22,370.00				21.85	332.66	1,273.02	64,118.34
Pocahontas		3,450.35	13,352.46	112,802.46						4,000.33

IOWA STATE HIGHWAY COMMISSION

Polk					1,028.92				95.28	1,122.20
Pottawattamie	2,874.44		6.12	381.18			3,514.00	145,000.00	82.08	138,141.28
Poweshiek	89,210.14	180,641.12	57,542.85				12,895.31	10,506.92	4,547.37	91,151.47
Ringgold		16,764.46							1,516.00	18,280.46
Sac	5,305.32	2,811.06		111.60			928.00		121.70	9,278.60
Scott	11,117.19	70.95	36,192.18	1,829.00	403.45		1,663.57	19,619.10	4,543.05	53,204.11
Shelby	11,513.89						25,623.30	57,735.49	3,732.25	98,604.93
Sioux	12,267.00	4,575.58					1,670.80	21,796.10	248.03	40,557.51
Story	131,764.59			46.70			237.00	3,332.30		128,148.59
Tama	15,986.80	1,005.93	153,812.25		855.00		7,394.83	4,640.90	6,254.36	180,950.07
Taylor	1,813.00		31,762.84						1,878.79	35,454.63
Union	4,904.24			219.51	2,520.00		247.10	26,609.00	1,523.12	36,112.97
Van Buren	22,740.12						1,056.00	3,441.18	3,762.42	30,999.72
Wapello	9,421.07		68,514.25	2,626.71	41.50		1,355.00	21,757.56	5,227.65	108,943.72
Warren		2,845.61			438.40		10,299.85	4,800.10	1,309.33	19,753.34
Washington		14,781.51			1,546.45		258.95	785.03	483.51	17,867.45
Wayne	14,593.90				4,830.00			5,928.68	1,676.46	27,029.04
Webster	1176.44	4,873.28		4.53			225.65		1,109.35	6,066.37
Winnebago	1,091.42	3,293.92					135.00		92.00	5,312.35
Winneshiek	5,940.33	45,590.13					250.00	3,692.49	2,224.91	57,697.80
Woodbury	14,863.26		32.18				18,752.20	38,441.34	3,243.63	75,332.61
Worth	3,429.00						2,927.60	7,867.06	664.65	14,898.31
Wright	1,063.96			191.53			6,067.95	26,293.18	1,985.42	35,692.04
Total	\$ 994,798.32	\$ 383,136.06	\$1,648,321.60	\$ 2,386.43	\$ 31,060.40	\$ 1482.27	\$ 348,061.87	\$ 834,301.20	\$ 217,932.25	\$4,459,515.86

†Minus quantity caused by refunds during the period being greater than expenditures.

FINANCIAL STATEMENT

SCHEDULE NO. 13

**EXPENDITURES CLASSIFIED BY PURPOSE AND BY FUNDS FOR THE PERIOD
JULY 4, 1927 TO NOVEMBER 30, 1927**

County	Construction	Maintenance	Bond Redemption and Interest	Antic. Certificate Redemption and Interest	Total	Primary Road	Bond	R.O.W. and Bridge Refund	Primary Special Assessment	Anticipation Certificate	City Special Assessment	County Fund
Adair	\$ 38,687.16	\$ 7,206.34			\$ 45,893.50	\$ 45,893.50						
Adams	9,202.73	6,008.25			15,210.98	15,210.98						
Allamakee	62,961.06	12,719.22			75,680.28	59,618.63				\$16,001.65		
Appanoose	236,831.21	12,000.66			248,831.87	147,188.08	\$ 191,381.55				\$ 10,870.64	
Audubon	10,128.81	10,291.89		\$ 15,075.00	35,495.70	36,065.70						
Benton	715,027.10	14,724.71	\$ 14,520.83		744,272.64	125,767.33	618,505.31					
Black Hawk	155.40	15,879.18			16,034.58	16,034.58						
Boone	44,985.72	26,087.29			71,073.01	71,070.03				2.98		
Bremer	314,485.37	15,316.23			329,801.60	131,623.98	198,177.62					
Buchanan	65,621.08	11,008.04			76,629.12	76,624.12						
Buena Vista	40,317.23	16,590.74			56,907.97	53,177.66			3,730.31			
Butler	31,928.90	17,435.92			49,364.82	37,881.50	11,483.32					
Calhoun	45,473.11	18,365.02			63,838.13	60,747.72			4,090.41			
Carroll	19,296.87	17,818.98			37,115.85	37,112.85						
Cass	81,251.64	10,971.95			92,223.59	92,200.96				22.73		
Cedar	649,082.15	16,724.01	7,083.33		672,889.49	315,839.06	357,050.43					
Cerro Gordo	5,902.95	9,657.00			15,559.95	15,519.95						
Cherokee	69,533.52	10,625.34			80,158.86	80,151.19				7.67		
Chickasaw	132,794.55	10,300.81			143,095.36	48,146.40	94,947.96			1.03		
Clarke	56,360.52	8,202.67			64,563.19	64,572.19						
Clay	37,073.83	30,836.06			67,909.89	66,316.68			1,593.21			
Clayton	52,711.52	25,761.61			78,473.13	78,471.96				1.17		
Clinton	529,449.79	8,847.35			538,297.14	170,345.54	367,861.78		89.82			
Crawford	96,186.21	12,985.49			109,171.70	106,171.70						
Dallas	100,244.32	32,273.10		70.83	132,588.25	132,785.42				197.17		
Davis	26,233.49	9,308.41			35,541.90	35,501.90						
Decatur	75,520.56	7,803.67			83,324.23	83,324.23						
Delaware	7,714.80	14,848.97			22,563.77	22,563.77						
Des Moines	707,494.77	12,524.16			720,018.93	166,586.79	553,432.14					
Dickinson	26,996.05	14,049.40			41,045.45	38,485.84			2,558.61			
Dubuque	518,879.05	22,161.80			541,040.85	137,788.34	403,252.51					
Emmet	27,292.62	11,804.83			39,097.45	337,888.74			1,208.71			
Fayette	93,904.94	14,432.80			108,337.74	107,036.33				1,301.41		
Floyd	236,822.42	13,136.83			249,959.25	109,665.47	139,342.78					
Franklin	145,147.80	8,000.63			153,148.43	52,574.42	100,664.01					

Fremont	69,158.22	11,000.44			80,227.66	80,227.66						
Greene	36,830.73	15,589.62			52,420.35	52,420.35						
Grundy	42,806.19	14,259.98			57,066.17	45,800.84				11,265.33		
Guthrie	43,770.75	15,170.75		41,133.33	100,074.83	100,074.83						
Hamilton	88,419.04	25,443.38			113,862.42	83,572.82				289.60		
Hancock	19,506.74	9,447.25			28,953.99	27,473.67						
Hardin	66,011.95	13,830.11			79,842.06	37,534.54					\$ 1,480.32	
Harrison	283,461.61	14,077.56			297,539.17	88,375.62	209,430.52	\$8,733.03			42,907.52	
Henry	5,689.99	8,637.47			14,327.46	14,327.46						
Howard	5,489.94	10,724.56		15,056.25	26,214.50	27,045.15						
Humboldt	35,704.75	14,205.31			49,910.06	49,910.06				2,338.50		
Ida	31,193.03	18,002.24			49,195.27	49,133.12						
Iowa	89,002.11	11,125.9			100,128.05	100,128.05				62.15		
Jackson	66,118.09	15,469.47			81,587.56	81,587.56						
Jasper	304,440.66	26,608.52			331,049.18	241,705.68	91,670.91		12,327.41			
Jefferson	527,876.88	6,827.28			534,704.16	141,990.04	387,844.03		4,850.09			
Johnson	617,084.91	13,347.50	14,782.42		644,214.83	116,187.47	514,869.24				13,157.42	
Jones	104,808.48	12,835.32			117,643.80	101,870.73					15,773.07	
Keokuk	29,008.84	20,818.40			49,827.24	49,487.50				339.74		
Kossuth	66,010.25	26,808.43			92,818.68	87,927.44			4,981.24			
Lee	41,615.77	20,890.52		12,135.00	74,501.29	44,467.32	21,999.74			8,164.23		
Linn	151,228.46	16,762.76	35,900.00		203,891.22	71,121.78	130,933.74		1,135.70			
Louis	25,190.04	10,320.81			35,510.85	35,510.85						
Lucas	53,306.39	7,676.96			60,983.35	60,983.35						
Lyon	35,917.45	16,635.08			52,552.53	52,553.13						
Madison	91,461.26	5,967.63			97,428.89	97,428.89						
Mahaska	318,855.19	15,124.55			333,979.74	28,587.33	294,280.76		11,111.67			
Marion	37,380.17	14,280.73			51,660.90	51,061.62				5.28		
Marshall	35,414.10	10,137.17	12,357.35		57,908.62	48,946.41			8,962.21			
Mills	78,086.41	12,923.93			91,010.34	91,010.34						
Mitchell	49,272.25	13,783.40			63,055.65	63,055.65						
Monona	402,518.30	8,420.41			410,938.71	109,185.06	301,753.85					
Monroe	92,275.15	9,346.37			101,621.52	101,621.52						
Montgomery	67,663.88	12,602.00			80,265.88	80,265.88						
Muscataine	127,150.93	23,106.06	1,416.67	41,350.00	193,023.66	90,210.59	91,770.66			5,042.41		
O'Brien	2,631.60	11,381.05	9,327.50		23,340.15	23,340.15						
Osceola	44,765.17	10,000.73			54,765.90	54,765.90						
Page	10,492.10	14,686.23			25,178.33	25,178.33						
Palo Alto	32,051.79	15,867.37		20,566.67	68,485.83	68,485.83				1370.72		
Plymouth	25,738.47	18,440.90			44,179.46	44,179.46						
Pocahontas	25,943.50	19,887.48			45,830.98	45,830.98				2.48		
Polk	77,308.21	11,675.41			88,983.62	31,587.05	57,396.57					
Pottawattamie	618,238.53	30,558.11		46,350.00	695,146.64	401,746.59	293,400.05		112,500.00		42,691.35	
Poweshiek	91,379.50	27,430.88	1,416.67		120,227.05	46,073.63	74,153.42			10.17		
Ringgold	76,831.91	7,245.29			84,077.20	84,077.20						
Sac	16,496.30	16,996.67			33,492.97	33,492.97						
Scott	38,964.57	15,812.03			54,776.60	37,927.71	11,305.42		1,900.10			
Shelby	174,436.16	9,213.82			183,650.98	183,650.98			5,573.47			
Sioux	129,375.74	17,343.01			146,718.75	109,716.88					37,301.87	

SCHEDULE NO. 13—Continued

County	Construction	Maintenance	Bond Redemption and Interest	Antic. Certificate Redemption and Interest	Total	Primary Road	Bond	R.O.W. and Bridge Refund	Primary Special Assessment	Anticipation Certificate	City Special Assessment	County Fund
Story	18,061.85	26,786.51		15,425.00	60,273.36	60,255.10				18.26		152.50
Tama	390,430.00	17,449.02	7,820.00		405,699.02	80,971.56	324,574.96					
Taylor		8,150.15			8,150.15	8,150.15						
Union	68,612.81	8,829.49			77,442.30	77,353.95				88.35		
Van Buren	25,175.71	15,138.63			40,314.34	33,669.80				6,644.54		
Wapello	352,980.48	8,438.25			361,418.73	57,759.90	259,321.38		32,500.66		11,755.79	
Warren	43,430.49	15,953.49			59,383.98	52,204.55				7,179.43		
Washington	30,332.36	20,095.43		10,283.33	60,711.12	43,425.38	17,182.61			103.13		
Wayne	6,323.35	9,387.40			15,710.75	15,710.75						
Webster	14,772.24	32,763.36			47,535.60	47,535.60						
Winnebago	8,860.64	10,294.98			19,155.62	19,155.62						
Winneshiek	92,010.60	16,453.60			108,464.35	64,732.03	46,123.76			12,391.44		
Woodbury	92,658.15	12,019.17			104,677.30	67,160.71	37,510.59					
Worth	15,935.56	18,728.70			34,664.35	34,598.24				66.11		
Wright	98,951.29	15,811.67			114,762.94	114,762.94						
Maint. general		111,245.47			111,245.47	111,245.42						
E. I. & A.	521,726.56				521,726.56	521,726.56						
Totals	\$12,604,429.25	\$1,470,883.47	\$103,934.77	\$218,045.41	\$14,397,292.91	\$7,924,363.68	\$6,163,170.86	\$8,733.03	\$69,638.78	\$55,906.08	\$131,450.14	\$43,940.34

†Minus quantity caused by refunds during the period being greater than the expenditures.
E. I. & A.—Engineering, Inspection and Administration.

SCHEDULE NO. 14

CONSTRUCTION EXPENDITURES CLASSIFIED BY KIND OF WORK FOR THE PERIOD
JULY 4, 1927 TO NOVEMBER 30, 1927

County	Excavation	Graveling	Paving	Tiling	Guard Rail	Machinery and Equipment	Right of Way	Bridges	Engineering	R. O. W. and B. Refund	Total
Adair	\$ 31,835.08				\$ 1,610.38		\$ 1,595.00	\$ 3,596.70			\$ 38,687.16
Adams								9,202.73			9,202.73
Allamakee	118.90	57,153.47			5,688.79						62,961.06
Appanoose	38,968.34	8,627.90	226,134.70				13,168.47	49,072.80	939.01		336,801.21
Audubon	217.11							9,911.70			10,128.81
Benton	125,619.46	7,382.25	515,341.13	18.15			9,863.60	56,873.65	171.23		715,027.10
Black Hawk			155.40								155.40
Boone		11,499.39		82.03			30,034.20	3,319.20			44,985.72
Bremer	61,379.44	12,683.80	197,083.70	3,275.50			27,907.50	12,156.34			314,485.37
Buchanan	29,385.88	9,225.35	14.00				472.75	26,523.00			65,621.06
Buena Vista	22,233.33	15,190.66		2,861.87							40,317.23
Butler	11,428.11	339.71	57.21				249.46	19,834.47			31,928.90
Calhoun	29,111.48	16,361.63									45,473.11
Carroll	1,084.05	18,209.82									19,293.87
Cass	7,633.28			525.00			21,539.50	51,512.86			81,251.64
Cedar	52,881.35	29,641.65	527,906.28	31.66	170.13		13,173.02	15,188.06			649,082.15
Cerro Gordo								5,962.95			5,962.95
Cherokee	22,303.98							47,169.54			69,523.52
Chickasaw	2,700.00		92,454.78				100.00	37,539.77			132,794.55
Clarke	30,717.81						1,179.00	24,472.71			56,369.52
Clay	30,700.97	6,372.86									37,073.83
Clayton	26,700.33	13,630.27	327.28				1,179.50	10,794.14			52,711.52
Clinton	105,291.39		286,815.11	97.33			17,400.21	119,935.75			529,449.79
Crawford	41,463.55	13,923.76			79.68		3,929.50	35,787.72			95,186.21
Dallas	37,187.99	6,354.03					23,809.34	39,892.96			100,244.32
Davis	7,230.32	18,763.12					182.25	117.90			26,293.49
Decatur	11,349.83						4,808.50	50,162.23			73,320.56
Delaware								7,714.80			7,714.80
Des Moines	140,953.05	1,297.44	478,081.90	1,355.29			17,849.81	67,907.19			707,494.77
Dickinson	8,874.50	18,120.55									26,995.05
Dubuque	95,202.46	52.67	338,645.69	750.00			1,941.00	67,246.23			518,879.05
Emmet	6,645.00	7,050.16		106.40			4,809.35	8,534.71			27,292.62
Fayette	58,511.49	1,784.00					6,394.45	27,215.00			95,904.94
Floyd	37,671.90	667.13	173,943.50	463.40			1,960.98	12,110.51			236,822.42
Franklin	51,466.56		77,839.96	1,156.95			1,809.30	12,834.93			145,147.80

SCHEDULE NO. 14—Continued

42

IOWA STATE HIGHWAY COMMISSION

County	Excavation	Graveling	Paving	Tilling	Guard Rail	Machinery and Equipment	Right of Way	Bridges	Engineering	R. O. W. and B. Refund	Total
Fremont	58,535.58						1,158.58	9,464.06			69,158.22
Greene	6,577.69	6,062.99		970.56			100.00	23,119.49			36,830.73
Grundy	6,957.25	22,556.04		48.30				13,241.60			42,803.19
Guthrie	34,387.74						6,574.69	2,808.32			43,770.75
Hamilton		8,401.02		18.02							8,419.04
Hancock	10,968.28	7,556.17		962.29							19,506.74
Hardin	9,572.25	5,344.01		7,721.17				43,374.52			66,011.95
Harrison	45,345.52		206,222.86				2,831.90	20,328.30		\$ 8,733.03	283,461.61
Henry	5,191.00						96.25	405.74			5,689.99
Howard					1,009.77		1,000.00	3,420.17			5,489.94
Humboldt	16,133.21	16,962.25		2,600.29							35,704.75
Ida	21,373.25	4,186.95						532.40			31,102.03
Iowa	64,380.35						2,266.05	22,415.11			89,002.11
Jackson	26,077.89	35,005.10			3,083.85		114.00	1,237.25			66,118.09
Jasper	111,375.74		102,054.13	973.17			5,211.29	84,926.33			304,449.66
Jefferson	75,860.46		419,430.52		75.75		1,879.40	30,620.75			527,866.88
Johnson	30,663.06	58,428.34	523,679.80				763.00	3,867.00	1,683.71		617,084.91
Jones	18,119.33	4,906.61	52,667.99		3,180.95		20,627.50	2,965.58	2,310.52		104,808.48
Keokuk	13,240.96	12,505.03		451.35			566.50	2,245.00			29,008.84
Kossuth	28,663.20	37,347.05									66,010.25
Lee	28,197.45		150.00	4,951.52			78.80	8,238.00			41,615.77
Linn	19,481.94	103,854.91	14,507.52		12,601.42		1,272.67	10.00			151,228.46
Louisa	1,294.58	23,895.46									25,190.04
Lucas	32,941.62				3,978.20		4,718.33	11,668.24			53,306.39
Lyon	28,690.79	7,363.26						136.60			35,917.45
Madison	29,645.11	58,418.77		321.66			657.50	2,418.22			91,461.26
Mahaska	22,381.68	9,089.47	271,218.33	682.02			600.00	14,888.69			318,855.19
Marion	33.00	26,659.80			3,004.17		50.00	7,639.20			37,386.17
Marshall		35,848.88				\$ 1477.53	42.75				35,414.10
Mills	48,033.50						4,767.24	25,285.67			78,086.41
Mitchell	10,520.18	5,859.20			1,552.87		11,077.00	20,763.00			49,272.25
Monona	29,223.28	15,963.57	328,300.10		704.20			28,327.35			402,518.50
Monroe	45,890.44		6,838.90	1,687.95	6,272.53		11,817.65	19,768.38			92,275.15
Montgomery	44,666.47						3,712.70	19,294.71			67,668.88
Muscatine	17,197.96	42,038.50	30,815.13	2,810.21	2,056.48		6,179.50	35,423.15			127,190.93
O'Brien		2,435.35		181.25			5.00				2,621.60
Osceola	27,595.55	15,979.62		1,190.00							44,765.17

Page								10,492.10			10,492.10
Palo Alto	19,447.90	7,896.54		2,597.36	78.50		636.21	1,995.28			32,651.79
Plymouth		13,255.54		242.93				12,240.00			25,738.47
Pocahontas	22,085.54	13,857.96									35,943.50
Polk	10,170.00		58,122.53	3,636.24			1,130.00	1,567.00	2,682.44		77,308.21
Pottawattamie	63,624.29		344,093.46				31,891.09	179,129.69			618,238.53
Poweshiek	11,666.19		72,108.52	1,928.81			34.55	5,621.52			91,379.59
Ringgold	37,606.50	11,810.09						27,414.42			76,831.01
Sac	3,741.28	8,008.92		12.40	415.99			4,236.71			16,495.30
Scott	8,079.65	885.09	29,853.60		26.00		149.23				38,964.57
Shelby	87,193.32			792.54			1,527.43	84,982.87			174,496.16
Sioux	32,833.47	20,910.99	55,920.35				76.55	16,506.00	3,306.38		129,675.74
Story	4,072.73	1,081.31		147.30			1,041.00	11,719.51			18,061.85
Tama	29,444.71	21,041.13	309,614.92		6,697.39		4,590.54	9,154.30	1113.28		390,430.00
Union	15,659.69				2,236.00		7,928.50	42,758.62			68,612.81
Van Buren	24,132.71						1,043.00				25,175.71
Wapello	21,005.86		836,562.37	1,805.87			346.02	1,857.86	1,411.50		352,989.48
Warren	15,971.77	13,653.30		3,328.66			1,484.80	8,921.90			43,430.49
Washington	9,329.76		16,822.61	176.04	171.83		25.00	3,897.12			30,332.36
Wayne	1,344.78				3,038.57		40.00	2,000.00			6,323.35
Webster	6,796.50	4,725.94		1,460.62	905.48		973.70				14,772.24
Winnebago	127.60	5,862.58		220.16				2,650.30			8,860.64
Winneshiek	5,002.35	43,375.71	43,632.60								92,010.66
Woodbury	58,828.21	5,645.54	6,284.56		16.55		1,111.10	29,771.89			92,658.15
Worth	13,919.30						1,148.08	868.12			15,985.50
Wright	67,113.92	2,240.87		804.09			1,149.10	27,642.41			98,961.29
E. I. & A.									521,726.56		521,726.56
Totals	\$2,635,293.54	\$1,023,566.91	\$6,139,316.31	\$53,643.26	\$68,745.48	\$ 1477.53	\$ 349,541.92	\$1,772,141.72	\$ 535,897.61	\$ 8,733.03	\$12,604,429.25

†Indicates minus quantities due to refunds during period being greater than expenditures.

FINANCIAL STATEMENT

43

SCHEDULE NO. 15

EXPENDITURES CLASSIFIED BY PURPOSE AND BY FUND FOR THE PERIOD DECEMBER 1, 1926, TO NOVEMBER 30, 1927

This schedule is but a summation of schedules 11 and 13 and shows expenditures for the entire fiscal year

County	Construction	Maintenance	Bond Redemption and Interest	Anticipa- tion Certificate Redemption and Interest	Total	Primary Road	Bond	Primary Special Assess- ment	Anticipa- tion Certificate	Develop- ment
Adair	\$ 75,395.64	\$ 30,531.43			\$ 105,927.07	\$ 92,991.87				\$ 12,935.20
Adams	13,569.20	13,659.56		\$ 25,692.71	52,921.47	48,615.00			\$ 4,906.47	
Allamakee	85,983.67	30,429.64		61,133.33	177,546.63	138,522.30			27,607.50	11,416.76
a Appanoose	378,032.45	30,547.94			408,580.39	168,623.42	\$ 229,086.33			
Audubon	44,526.56	32,432.58		67,534.37	144,493.51	111,063.60			10,983.35	22,446.58
b Benton	1,042,709.36	37,520.86	\$ 14,520.83		1,094,751.05	189,001.95	859,297.22			20,587.88
Black Hawk	288.40	30,764.67	85,000.00		116,053.14	104,529.10		\$ 24.04		11,500.00
Boone	54,039.34	53,021.90		7,236.25	114,297.53	114,061.08			2.96	232.87
Bremer	342,761.77	33,272.20			376,034.00	172,085.15	198,177.62			5,771.23
Buchanan	114,620.78	22,412.06			137,032.84	137,032.84				
Buena Vista	49,111.07	35,533.40			84,644.47	80,858.99		3,785.48		
Butler	37,306.99	38,569.30		61,611.45	137,547.79	122,870.34	11,483.32		5,473.18	2,279.05
Calhoun	61,070.65	46,268.14			107,338.79	101,842.62		2,827.39		
Carroll	30,418.06	30,741.46		20,554.16	90,714.28	86,608.00				4,106.28
Cass	81,981.70	41,946.50		74,346.25	198,274.50	170,836.71			27,317.49	120.30
Cedar	721,170.05	54,129.95	7,083.33		782,383.33	363,972.63	401,870.28			11,540.42
Cerro Gordo	6,615.00	23,471.57	75,500.00		105,586.57	97,586.57				8,000.00
Cherokee	95,336.51	26,390.00		30,425.00	152,151.51	141,174.43			3,776.96	7,300.82
Chickasaw	133,806.55	34,133.84		69,798.13	237,738.52	108,052.56	94,947.93		34,001.03	797.00
Clarke	84,396.84	24,110.82			108,507.66	108,476.47				31.19
Clay	52,798.23	51,871.78			104,670.01	101,842.62		2,827.39		
Clayton	78,830.73	54,279.07		76,666.67	209,776.47	173,318.45			15,209.00	21,188.93
Clinton	729,818.91	25,502.60	100,000.00		855,321.51	278,736.76	522,969.93	89.82		53,525.00
Crawford	144,520.39	40,087.84		25,502.50	210,110.73	172,523.37			2,505.61	35,141.75
Dallas	93,442.71	53,386.35		102,255.20	249,084.26	216,053.04			10,951.78	22,049.44
Davis	71,606.44	25,233.90		58,962.09	155,802.43	116,065.56			10,361.93	29,464.94
Decatur	78,139.35	30,086.95			108,226.30	105,996.03				2,230.27
Delaware	7,714.80	32,325.61			40,040.41	40,040.41				
Des Moines	960,068.03	26,423.58			886,518.61	207,744.99	673,272.09			5,501.53
Dickinson	30,788.67	29,726.87			60,515.54	57,033.53		3,482.01		
Dubuque	683,645.01	49,377.24			733,022.25	214,230.38	512,498.73			6,293.14
c Emmet	38,107.55	30,524.06			68,631.61	58,413.37		7,633.54		
Fayette	94,302.29	52,095.71		93.75	146,491.75	144,792.99			1,629.09	69.67

Floyd	303,000.07	1,361.39	18,000.00		322,361.46	169,975.51	153,713.08			10,732.87
Franklin	152,585.54	16,374.87			168,960.41	68,296.40	100,664.01			
Fremont	171,545.00	35,936.20			207,481.20	173,900.23				33,580.97
Greene	54,199.70	34,613.50	20,000.00		108,813.20	108,813.20				
Grundy	83,407.41	41,232.64		61,770.80	186,410.85	134,544.33			18,037.33	33,829.29
Guthrie	98,776.84	32,055.33		160,484.60	306,316.80	180,310.71			70,000.00	50,006.09
Hamilton	11,160.04	44,257.03		72,306.87	127,723.94	124,003.34			3,030.60	
d Hancock	20,574.03	24,102.88	75,000.00		119,676.91	118,196.59				
e Hardin	80,828.92	47,493.16			137,322.08	82,486.23				12,528.33
f Harrison	354,694.55	46,760.44			401,454.99	174,235.95	200,430.52			17,995.40
Henry	19,685.99	26,704.80		62,418.75	108,809.54	92,233.38			3,263.49	13,262.67
Howard	7,209.87	34,234.25			41,443.62	40,039.96				1,403.66
Humboldt	49,748.40	27,487.94			77,236.34	77,236.34				
Ida	67,153.03	32,612.53		61,216.66	160,982.22	117,422.70		86.99	20,565.16	22,907.97
Iowa	117,156.65	36,051.62		25,354.16	178,562.43	164,333.57			9,051.76	5,157.10
Jackson	103,507.77	32,032.91		40,708.33	176,249.01	142,364.78			13,081.44	21,423.79
Jasper	410,300.70	65,409.50			475,710.20	304,215.50	166,239.80		1,027.21	4,287.63
Jefferson	702,737.46	21,756.06			724,493.52	137,874.88	496,524.20	44,709.07		25,405.37
g Johnson	790,589.98	30,225.41	19,294.92		840,110.31	152,502.96	626,405.21			54,144.72
h Jones	139,591.12	40,686.07			180,277.19	147,063.74				17,440.38
i Keokuk	84,295.00	47,450.00		85,956.25	167,701.25	131,157.04			3,068.07	13,865.01
Kossuth	77,991.79	55,600.05	12,750.00		146,341.84	141,173.00		5,168.84		
Lee	70,219.17	49,414.81		53,185.00	172,819.98	114,061.61	21,969.74		26,964.98	9,802.65
Linn	330,021.41	54,245.79	58,171.25		442,438.45	139,814.20	233,637.80	1,135.70		28,450.75
Louisa	68,684.80	26,225.64			94,910.44	94,910.44				
Lucas	86,471.35	31,328.56		25,375.00	142,174.91	110,925.66			11,990.55	19,988.70
Lyon	62,544.81	27,814.30			90,359.11	90,359.11				
Madison	123,809.90	30,898.78			164,708.68	164,708.68				
Mahaska	607,021.84	42,585.01		74,880.00	724,486.85	56,890.49	577,896.54	74,994.27		14,705.55
Marion	49,564.51	39,314.35		25,656.25	114,535.11	109,704.22			3,158.55	1,602.34
Marshall	69,480.26	36,481.44	32,357.35		138,319.05	113,152.17	1,576.81	13,590.09		23,378.43
Mills	105,357.59	33,243.37			138,600.96	115,222.53				7,649.08
Mitchell	59,299.75	37,218.25		63,541.25	160,059.25	130,410.17			22,000.00	27,516.20
Monona	492,016.90	22,723.79			515,740.69	186,470.64	301,753.85			19,733.21
Monroe	115,043.05	33,277.97			148,321.02	128,567.81				84,078.63
Montgomery	186,641.49	39,954.09			216,595.58	122,516.95				8,949.04
Muscataine	157,959.94	59,592.92	1,416.67	67,193.76	286,163.29	158,541.21	91,770.66		26,902.28	1,453.92
O'Brien	4,731.87	23,729.56	59,337.50		87,809.93	80,351.01				
Osceola	47,445.96	21,229.69			68,675.65	68,675.65				
Page	26,485.49	36,057.67		114,556.80	177,099.96	136,796.29			40,313.67	
Palo Alto	48,359.86	32,994.46		26,229.38	107,583.70	107,423.70				
Plymouth	79,891.81	38,819.38		106,885.00	225,596.19	194,771.65		6,308.20	2.48	24,513.86
Pocahontas	39,943.83	35,499.90			75,443.51	75,443.51				
Polk	78,430.41	40,315.43	145,000.00		263,745.84	185,371.74	28,182.75	*12,500.00		20,000.00
Pottawattamie	580,097.25	104,832.95		178,947.50	863,877.70	565,267.80	*295,400.05	*271.22		5,481.67
Poweshiek	182,531.06	67,493.55	1,416.67	25,487.30	276,928.58	118,803.44	84,143.94		28.13	73,890.87
Ringgold	95,111.47	22,063.14			117,174.61	112,607.36			24.54	3,522.71
Sac	25,773.90	44,017.35			69,791.25	67,141.15		2,650.10		
Scott	92,168.68	33,055.43	94,000.00		219,224.11	110,607.79	49,386.82	26,229.50		32,000.00

SCHEDULE NO. 15—Continued

46

IOWA STATE HIGHWAY COMMISSION

County	Construction	Maintenance	Bond Redemption and Interest	Anticipation Certificate Redemption and Interest	Total	Primary Road	Bond	Primary Special Assessment	Anticipation Certificate	Development
Shelby	273,101.00	23,236.08			296,337.17	244,968.80			2.23	51,368.14
Sioux	170,133.25	42,446.74			212,579.99	173,378.12				
Story	*10,086.74	52,113.51		83,713.50	125,740.33	125,722.07			18.26	
Tama	570,380.07	48,520.31	7,820.00		626,720.38	123,549.51	442,181.54			60,836.83
Taylor	35,454.63	23,529.80			58,984.43	40,113.28				
Union	104,725.78	24,503.60			129,229.38	98,019.03			88.35	31,122.00
Van Buren	56,175.43	33,618.98		51,193.75	140,988.16	103,343.90			17,495.58	20,148.68
Wapello	461,933.20	25,769.75			487,702.95	105,300.44	337,257.23	32,590.66		798.83
Warren	63,183.83	44,628.31		15,212.50	123,024.64	96,068.49			7,179.43	19,776.72
Washington	48,189.81	47,062.09		136,754.58	232,007.08	129,823.80	17,182.61		68,103.13	17,497.45
Wayne	33,352.39	21,195.65			54,548.04	53,274.58				1,273.46
Webster	20,968.61	68,425.30		60,018.96	149,412.87	146,832.25			2,480.62	
Winnebago	14,072.90	29,571.06			43,644.05	43,644.05				
Winneshiek	149,618.52	44,464.02		20,283.33	214,365.87	123,100.77	46,123.76		8,543.46	30,597.88
Woodbury	167,990.76	29,453.30	75,000.00		272,444.06	200,085.00	37,510.50			34,843.47
Worth	30,823.87	36,912.54		35,708.33	103,444.74	88,760.32			66.11	14,618.31
Wright	134,553.33	35,343.78			169,897.11	152,424.61				17,472.50
Maintenance general		53,687.88			53,687.88	53,687.88				
E. I. & A.	521,726.56				521,726.56	521,726.56				
Totals	\$17,063,945.11	\$ 3,743,210.10	\$901,768.52	\$2,366,910.79	\$24,075,834.52	\$13,808,382.96	\$7,861,584.42	\$217,585.80	\$535,904.56	\$1,348,042.80

*Minus quantity caused by refunds during the period being greater than expenditures.

E. I. & A.—Engineering, Inspection and Administration.

a Total includes City Special Assessment of \$10,870.64.

b Total includes City Special Assessment of \$19,164.00.

c Total includes County Funds \$2,584.09.

d Total includes County Funds \$1,480.32.

e Total includes County Funds \$42,307.52.

f Total includes Right of Way and Bridge Refund \$8,733.03.

g Total includes City Special Assessment \$13,157.42.

h Total includes City Special Assessment \$15,773.07.

i Total includes City Special Assessment \$19,591.13.

j Total includes City Special Assessment \$42,691.35.

k Total includes City Special Assessment \$37,201.87.

l Total includes County Funds \$152.50.

m Total includes City Special Assessment \$18,871.15.

n Total includes City Special Assessment \$11,755.79.

o Right of Way and Bridge Refund Total \$8,733.03; City Special Assessment Total \$180,076.42; County Funds Total \$46,525.03.

SCHEDULE NO. 16

CONSTRUCTION EXPENDITURES CLASSIFIED BY KIND OF WORK FOR THE PERIOD
DECEMBER 1, 1926, TO NOVEMBER 30, 1927

This schedule is but a summation of schedules 12 and 14 and shows construction expenditures for the entire fiscal year

County	Excavation	Graveling	Paving	Tiling	Guard Rail	Ma- chinery and Equip- ment	Right of Way	Bridges	Engineer- ing	R. O. W. and B. Refund	Total
Adair	\$ 43,884.54			\$ 86.12	\$ 1,610.38		\$ 4,905.50	\$ 22,632.43	\$ 2,276.67		\$ 75,305.64
Adams	4,306.47							9,262.73			13,569.20
Allamakee	6,016.04	\$ 72,474.73			5,683.79			567.22	1,236.80		86,963.67
Appanoose	43,089.49	8,627.90	\$ 250,076.90	68.99			13,316.72	49,072.80	4,779.65		378,033.45
Audubon	12,010.79			150.50				31,684.67	680.62		44,526.58
Benton	172,478.81	13,123.76	759,192.27	18.15			13,709.79	72,544.83	12,636.75		1,042,709.36
Black Hawk			155.40						133.07		288.47
Boone		11,499.39		241.13			38,900.35	3,319.20	79.23		54,089.34
Bremer	78,310.36	12,683.80	197,083.79	4,474.32			33,691.23	14,977.08	1,041.29		342,761.77
Buchanan	36,238.02	9,903.40	14.00				3,384.05	63,000.85	2,080.46		114,620.78
Boona Vista	29,904.08	15,437.71		3,796.28			127.00				49,111.07
Butler	9,183.42	4,306.62	57.21				2,048.83	21,049.53	1278.62		37,366.99
Calhoun	39,115.92	30,207.65		1,747.08							61,070.65
Carroll	7,473.63	18,209.82					98.50	3,753.78	882.93		30,418.66
Cass	7,768.78			525.00			21,530.50	51,504.36	353.06		81,981.70
Cedar	61,143.90	39,641.65	565,771.95	520.04	170.13		23,119.34	19,550.81	6,252.14		721,179.65
Cerro Gordo			632.06					5,962.95			6,615.00
Cherokee	36,024.69	533.31					2,490.69	47,591.12	1,696.70		95,326.51
Chickasaw	2,760.00		92,454.78		760.35		100.00	37,814.77	36.65		133,866.55
Clarke	32,168.16						5,316.25	44,063.69	2,908.74		84,396.84
Clay	40,850.16	11,309.57					609.60		28.90		52,798.23
Clayton	35,965.34	24,432.54	3,157.60				1,442.60	11,690.06	2,142.39		78,889.73
Clinton	160,344.01		325,691.91	147.33			43,930.58	188,133.73	11,661.30		729,818.91
Crawford	65,714.40	13,952.76			796.84		11,754.45	49,062.55	3,276.39		144,520.39
Dallas	12,537.01	6,354.00					40,313.80	48,399.14	712.66		98,442.71
Davis	32,272.40	28,844.60					182.25	7,134.03	3,262.14		71,696.44
Decatur	11,549.53						4,808.50	61,172.83	608.19		78,139.35
Delaware								7,714.80			7,714.80
Des Moines	166,072.00	1,297.44	563,779.72	2,947.06			33,304.20	84,001.83	8,799.72		860,063.03
Dickinson	8,874.50	21,814.17					100.00				30,788.67
Dubuque	98,957.18	38,079.09	454,945.42	750.00			1,941.09	96,007.05	4,305.27		663,645.01
Emmet	6,631.20	17,875.90		103.40	49.80		4,869.35	8,534.71	146.69		35,107.55
Fayette	38,511.49	1,814.00			55.80		6,394.45	27,215.09	311.55		94,302.29
Floyd	49,261.54	5,066.46	229,187.50	463.40			4,493.62	19,451.90	4,105.35		303,693.07

FINANCIAL STATEMENT

47

SCHEDULE NO. 16—Continued

48

IOWA STATE HIGHWAY COMMISSION

County	Excavation	Graveling	Paving	Tiling	Guard Rail	Ma- chinery and Equip- ment	Right of Way	Bridges	Engineer- ing	R. O. W. and B. Refund	Total
Franklin	58,484.51	247.65	77,820.96	1,263.37			1,809.30	12,834.03	64.82		152,585.54
Fremont	89,820.44			652.00			8,766.58	69,155.79	3,150.19		171,545.00
Greene	9,360.33	6,252.36		970.56			10,478.49	24,782.29	2,355.67		54,199.70
Grundy	17,805.38	48,278.10		48.30			573.03	15,588.87	1,113.73		83,407.41
Guthrie	38,206.14	13,171.99					21,150.64	18,591.65	2,648.42		96,776.84
Hamilton		8,401.02		18.02			2,741.00				11,160.04
Hancock	11,801.89	7,556.17		904.47	221.50						20,574.03
Hardin	20,621.37	5,344.01		7,960.69				55,902.85			89,828.22
Harrison	68,441.67		206,297.86				5,926.10	62,770.41	2,525.48	\$ 8,733.03	354,694.55
Henry	16,972.39						98.25	1,357.43	1,262.95		19,685.99
Howard		1,282.06			1,069.77		1,083.60	3,760.42	13.52		7,302.37
Humboldt	29,318.98	17,063.38		2,609.29			754.75				49,748.40
Ida	28,164.25	10,651.96					8,224.70	18,446.99	1,665.73		67,153.63
Iowa	78,725.37			5.00			4,576.65	32,347.85	1,501.78		117,156.65
Jackson	35,500.24	55,869.71		85.18	6,345.45		1,167.93	1,237.25	3,301.95		103,507.77
Jasper	141,328.13		162,436.17	1,010.97			5,740.59	92,296.05	7,548.79		410,300.70
Jefferson	94,080.03		550,305.75		196.50		6,200.90	40,918.10	10,006.18		702,737.46
Johnson	41,992.22	63,822.17	663,438.81	30.15	508.28		4,901.35	5,953.50	9,883.50		790,589.98
Jones	18,832.40	32,163.00	52,667.99		3,180.95		21,434.65	6,338.38	4,973.68		139,591.12
Keokuk	27,976.55	12,505.03	36,691.15	451.35			1,132.00	2,398.30	3,140.61		84,265.00
Kossuth	39,894.34	38,097.45									77,991.79
Lee	39,350.95		170.00	5,054.94	168.36		12,607.01	12,315.70	573.21		70,219.17
Linn	74,196.51	125,611.87	63,253.07		23,288.43		17,263.04	15,630.69	11,377.80		330,631.41
Louisa	1,294.58	66,416.25							973.97		68,684.80
Lucas	51,541.83				4,706.99		5,524.93	20,869.22	2,828.38		85,471.35
Lyon	56,089.55	7,363.26					238.60	11,136.60			62,544.81
Madison	52,326.07	61,636.27		321.06			6,488.00	11,219.79	1,908.11		133,809.90
Mahtaska	43,057.38	9,089.47	530,308.56	866.71			1,075.50	16,798.33	5,835.89		607,021.84
Marion	6,616.37	28,288.74					50.00	10,593.57	1,001.66		49,554.51
Marshall	6,451.83	61,382.43	335.18	3.44	2,117.28	\$ 1959.80	54.15		95.75		69,480.26
Mills	66,593.78						9,261.94	27,084.79	2,417.08		105,357.59
Mitchell	13,639.86	7,680.95					14,677.20	20,763.00	955.87		59,209.75
Monona	46,468.93	56,943.68	328,800.10		1,552.87		4,159.85	52,229.10	4,220.69		403,016.90
Monroe	57,423.32		6,838.20	1,687.95	6,272.53		16,506.39	21,870.21	4,445.45		115,043.05
Montgomery	79,617.01			400.00			9,442.87	91,952.16	5,229.45		186,641.49
Muscatine	17,197.96	72,504.99	20,815.13	2,810.21	2,086.48		6,179.50	35,423.15	942.52		157,939.94
O'Brien	314.49	2,926.22		514.13			786.85		210.18		4,751.87
Osceola	29,164.25	17,091.71		1,120.00							47,445.96

FINANCIAL STATEMENT

Page	15,839.87			.40			85.10	10,507.81	52.31		26,485.49
Palo Alto	19,215.27	7,865.07		3,065.14	78.50		5,825.46	11,369.94	839.88		48,259.86
Plymouth	39,439.92	4,020.83	22,270.60	242.93			21.85	12,572.06	1,273.02		79,801.81
Pocahontas	22,085.54	17,308.31	13,352.46	12,802.46							39,943.85
Polk	10,170.00		58,122.53	3,636.24	1,028.92		1,130.00	1,567.00	2,775.72		78,430.41
Pottawattamie	66,498.73		344,099.58	381.18			34,905.09	134,129.09	82.98		580,097.35
Poweshiek	97,896.33	180,641.12	129,651.37	1,928.81			12,929.86	16,218.44	4,547.37		182,531.06
Ringgold	37,636.50	28,574.55						27,414.42	1,516.00		95,111.47
Sac	9,046.60	10,910.90		124.00	415.99		928.00	4,226.71	121.70		25,773.90
Scott	13,066.54	956.04	66,045.78	1,829.00	429.45		1,812.80	19,619.10	4,543.05		92,168.68
Shelby	98,707.21			792.54			27,150.73	142,718.33	3,732.25		273,101.00
Sioux	45,120.47	25,486.57	55,920.35				1,747.33	38,302.10	3,556.41		170,133.25
Story	127,691.86	1,081.31		194.00			1,278.00	15,051.81			110,066.74
Tama	45,431.51	22,137.06	463,427.17		7,532.39		11,895.37	13,795.49	6,141.08		570,389.07
Taylor	1,813.00		31,762.84						1,878.79		35,454.63
Union	20,508.93			219.51	4,756.00		8,175.00	69,457.62	1,523.12		104,725.78
Van Buren	46,872.83						2,099.00	3,441.18	3,702.42		56,175.43
Wapello	30,426.91		395,076.62	4,432.58	41.50		1,701.02	23,615.42	6,639.15		461,933.20
Warren	15,971.77	16,498.97		3,308.66	438.40		11,784.05	13,782.00	1,309.38		63,183.83
Washington	9,329.76	14,781.51	16,822.61	176.04	1,718.28		283.96	4,592.15	485.51		48,189.81
Wayne	15,838.68				7,868.57		40.00	7,928.68	1,676.46		33,352.89
Webster	6,530.06	9,599.22		1,465.15	905.48		1,109.35		1,109.35		20,868.61
Winnebago	1,819.03	9,156.50		220.16			135.00	2,650.30	92.00		14,072.99
Winneshiek	10,942.68	88,965.84	43,632.60				250.00	3,602.49	2,224.91		149,618.52
Woodbury	73,691.47	5,645.54	6,317.04		16.55		19,803.30	59,213.23	3,243.63		167,990.76
Worth	17,348.36						4,075.68	8,735.18	664.65		30,823.87
Wright	68,177.88	2,240.87		996.52			7,217.06	58,985.69	1,985.42		134,573.33
E. I. & A.									521,726.56		521,726.56
Total	\$3,090,091.36	\$1,406,729.97	\$7,737,637.31	\$56,029.69	\$89,805.88	\$ 1959.80	\$ 607,003.79	\$2,606,442.92	\$751,829.86	\$ 8,733.05	\$17,063,945.11

+Indicates minus amounts due to refunds.

49

SCHEDULE NO. 17

RECEIPTS AND EXPENDITURES BY FUNDS FOR YEAR DECEMBER 1, 1926, TO NOVEMBER 30, 1927

Funds	Balance December 1, 1926	Receipts During Year	Total	Expended for			Bond R. & I.	Total Expended	Balance November 1927
				Construction	Maintenance	A.C. R. & I.			
Primary road	\$ 2,548,828.15	\$14,573,158.86	\$17,121,987.01	\$ 6,953,993.55	\$ 3,743,210.10	\$ 2,366,910.79	\$ 804,263.52	\$13,868,382.96	\$ 3,253,604.05
Development	2,243,303.97	2,045,456.96	4,228,760.93	1,250,542.30			97,500.00	1,348,042.30	12,940,718.63
Anticipation certificate	50,597.58	492,187.80	542,785.38	535,904.56				535,904.56	6,880.82
R. O. W. and B. Refunds		1,033,055.63	1,033,055.63	8,733.03				8,733.03	1,024,322.60
Bond	1,238,836.27	7,783,611.64	9,022,447.91	7,861,584.42				7,861,584.42	1,700,863.49
Special assessment	*60,839.59	279,013.24	218,173.65	217,585.80				217,585.80	587.85
County		46,525.03	46,525.03	46,525.03				46,525.03	
City		189,076.42	189,076.42	189,076.42				189,076.42	
		\$2,940,718.63	\$2,940,718.63						\$2,940,718.63
Totals	\$ 6,020,726.38	\$23,501,366.95	\$29,522,093.33	\$17,063,945.11	\$ 3,743,210.10	\$ 2,366,910.79	\$ 901,768.52	\$24,075,834.52	\$ 5,466,258.81

*Indicates overdrawn on account of expenditures being made from Special Assessment funds before assessments are finally levied.

†July 4, 1927, balance transferred to Primary Road Fund in accord with Chapter 101-42 G. A.

‡Deduct July 4 balance Development Fund transferred to Primary Road Fund.

SCHEDULE NO. 18

RECEIPTS AND EXPENDITURES BY FUNDS AND PURPOSES DECEMBER 1, 1917, TO NOVEMBER 30, 1927

Funds	Total Receipts	Expended for				Total Expended	Balance November 30, 1927
		Construction	Maintenance	Anticipation Certificate Redemption and Interest	Bond Redemption		
Primary road	\$ 83,067,848.18	\$ 44,600,393.60	\$ 21,050,971.92	\$ 12,871,095.24	\$ 1,892,783.37	\$ 80,414,244.13	\$ 3,253,604.05
Development	3,347,934.27	3,078,934.27			269,000.00	3,347,934.27	
Anticipation certificate	12,258,951.91	12,252,071.09				12,252,071.09	6,880.82
R. O. W. & B. refund	1,033,055.63	8,733.03				8,733.03	1,024,322.60
Bond	27,692,676.12	26,531,812.63				26,531,812.63	1,160,863.49
Special assessment	3,067,230.57	3,036,642.72				3,036,642.72	587.85
County	367,690.64	367,690.64				367,690.64	
City	1,419,915.14	1,419,915.14				1,419,915.14	
Totals	\$ 132,825,302.46	\$ 91,305,193.12	\$ 21,050,971.92	\$ 12,871,095.24	\$ 2,151,783.37	\$ 127,379,043.65	\$ 5,446,258.81

*This total construction expenditure includes \$2,656,947.52 of primary funds expended on secondary roads.

SCHEDULE NO. 19

MEMORANDUM SHOWING COUNTY PRIMARY ROAD BONDS VOTED,
ISSUED, REDEEMED AND OUTSTANDING NOVEMBER 30, 1927

County	Authorized	Issued	Redeemed	Outstanding
Appanoose	\$ 650,000	\$ 300,000		\$ 350,000.00
Benton	1,242,673	850,000		8,000.00
Black Hawk	1,500,000	1,500,000	215,000	1,285,000.00
Bremer	900,000	200,000		200,000.00
Buchanan	1,000,000			
Butler	1,200,000	35,000		35,000.00
Cedar	712,000	400,000		400,000.00
Cerro Gordo	750,000	750,000	255,500	494,500.00
Chickasaw	600,000	125,000		125,000.00
Clarke	280,000			
Clayton	1,500,000			
Clinton	2,800,000	2,800,000	625,000	1,675,000.00
Davis	600,000			
Delaware	850,000			
Des Moines	1,000,000	800,000		800,000.00
Dubuque	1,800,000	700,000		700,000.00
Fayette	1,200,000			
Floyd	1,000,000	855,500	225,000	620,500.00
Franklin	750,000	150,000		150,000.00
Fremont	600,000			
Greene	1,000,000	780,000	20,000	700,000.00
Hancock	1,000,000	630,000	150,000	480,000.00
Harrison	1,000,000	200,000		200,000.00
Henry	900,000			
Iowa	900,000			
Jackson	1,000,000			
Jasper	800,000	425,000		425,000.00
Jefferson	800,000	600,000		600,000.00
Johnson	849,148	849,000		849,000.00
Jones	1,200,000			
Keokuk	1,300,000			
Kossuth	1,500,000	255,000		255,000.00
Lee	1,488,000	125,000		125,000.00
Linn	1,467,836	1,300,000	20,000	1,280,000.00
Lucas	532,000			
Madison	1,000,000	850,000		850,000.00
Marshall	800,000	800,000		800,000.00
Mills	400,000			
Monona	1,000,000	300,000		300,000.00
Monroe	600,000			
Montgomery	600,000			
Muscatine	650,000	200,000		200,000.00
O'Brien	1,500,000	800,000	300,000	500,000.00
Page	900,000			
Plymouth	1,300,000			
Polk	3,500,000	3,000,000	680,000	2,361,000.00
Pottawattamie	1,600,000	450,000		450,000.00
Poweshiek	500,000	100,000		100,000.00
Scott	3,250,000	3,250,000	564,000	2,686,000.00
Tama	504,000	504,000		504,000.00
Van Buren	500,000			
Wapello	1,000,000	450,000	38,000	412,000.00
Warren	1,200,000			
Washington	1,000,000	100,000		100,000.00
Winneshiek	1,200,000	150,000		150,000.00
Woodbury	3,200,000	2,500,000	700,000	1,800,000.00
Worth	650,000			
Totals	\$ 63,685,657	\$ 27,873,500	\$ 3,811,500	\$ 24,062,000.00

STATEMENT SHOWING EXPENDITURES FOR MAINTENANCE PROPER AND BETTERMENTS BY COUNTIES AND UNITS.
PRIMARY ROAD, DECEMBER 1, 1926, TO NOVEMBER 30, 1927

County	Unit	Mileage	Classification	Maintenance Proper			Betterments			Total Maintenance Proper and Betterments	Average per Mile
				Surface	Road Bed	Structures	Snow Removal	Surface	Road Bed	Structures	
Adair	1	2.0	E	\$ 994.82	\$ 110.60	\$ 40.11	\$ 161.00		\$ 24.83	\$ 1.84	602
	2	16.5	E	7,021.62	668.75	39.39	320.05		32.05	65.37	490
	3	12.5	E	3,130.68	751.47	184.51	430.31		38.15	166.00	366
	4	12.3	E	5,097.33	401.49	29.40	360.70			216.19	527
	5	14.9	E	3,334.42	790.20	118.14	600.80			86.35	332
	6	4.6	E	1,842.67	787.33	16.90	70.28			6.80	602
Total		62.8		\$ 21,611.44	\$ 3,449.74	\$ 428.45	\$ 1,932.14	\$ 433.84	\$ 95.03	\$ 433.44	452
Adams	1	10.3	E	\$ 2,465.35	\$ 1,322.19	\$ 108.80	\$ 128.10			\$ 47.00	306
	2	14.0	E	3,076.39	1,904.45	37.15	153.50			62.82	374
	3	6.1	E	1,387.54	822.31	16.97	41.60		76.00	25.33	421
	4	5.8	E	861.17	130.23	41.62	16.70			51.17	189
Total		36.2		\$ 7,090.45	\$ 4,179.18	\$ 204.54	\$ 324.90			\$ 186.96	358
Allamakee	1	7.8	G	\$ 2,125.25	\$ 114.74	\$ 37.50	\$ 563.10			\$ 56.65	387
	2	16.7	G	2,832.77	37.14	125.83	1,060.10			106.06	253
	3	21.5	E	2,708.49	2,324.00	439.39	818.10			710.34	229
	4	30.1	M	5,615.39	1,069.72	115.72	881.56			228.41	424
	5	20.4	E	3,519.24	1,372.57	124.57	1,005.52			303.60	312
Total		86.5		\$ 16,892.64	\$ 4,838.56	\$ 843.01	\$ 4,288.44			\$ 1,233.13	328
Appanoose	1	14.1	M	\$ 5,157.24	\$ 1,402.60	\$ 376.49	\$ 105.60			\$ 98.51	524
	2	15.4	M	4,585.08	1,350.08	357.68	196.29			67.06	431
	3	11.8	M	3,141.61	806.74	1,757.64	163.15			6,184.41	324
	4	18.7	M	5,515.70	1,182.57	504.40	157.00			116.31	435
Total		60.0		\$ 18,399.62	\$ 4,771.99	\$ 3,066.21	\$ 700.34			\$ 317.70	472

SCHEDULE NO. 20—Continued

54

IOWA STATE HIGHWAY COMMISSION

County	Unit	Mileage	Classification	Maintenance Proper				Betterments			Total Maintenance Proper and Betterments	Average Per Mile
				Surface	Road Bed	Structures	Snow Removal	Surface	Road Bed	Structures		
Audubon	1	11.9	E	\$ 2,694.27	\$ 637.27	\$ 220.99	\$ 597.33	\$ 19.15		\$ 98.00	\$ 4,267.01	\$ 359
	2	8.5	E	7,111.37	1,826.77	117.90	565.20		\$ 28.70	6.28	9,666.22	1,137
	3	13.2	E	6,071.31	2,323.21	117.61	653.43			67.66	9,233.22	699
	4	12.2	E	3,965.21	1,936.64	193.44	566.05		25.50	75.84	6,702.63	529
Total		45.8		\$ 19,842.16	\$ 6,723.89	\$ 649.94	\$ 2,322.01	\$ 19.15	\$ 64.20	\$ 247.78	\$ 29,869.13	\$ 652
Benton	1	22.8	M	\$ 6,769.52	\$ 197.80	\$ 198.05	\$ 265.17	\$ 913.37	\$ 25.05	\$ 296.64	\$ 8,035.00	\$ 389
	2	17.7	M	4,384.54	885.15	125.31	391.55	571.40	63.00	345.12	6,766.07	382
	3	14.4	P	2,298.73	252.57	139.38	127.20	1,274.19	124.20	253.65	4,469.92	310
	4	28.6	P	7,859.05	484.99	225.48	1,267.02	1,511.30	35.25	901.30	12,184.39	426
	5	7.8	M	1,844.68	320.55	172.28		110.95		125.55	2,574.01	330
Total		90.8		\$ 23,156.52	\$ 2,141.06	\$ 800.50	\$ 2,050.94	\$ 4,381.21	\$ 247.50	\$ 1,822.26	\$ 34,639.99	\$ 382
Black Hawk	1	53.3	P	\$ 2,109.82	\$ 3,306.78	\$ 1,187.97	\$ 3,551.47			\$ 383.71	\$ 10,539.75	\$ 198
	2	11.1	G	4,752.61	329.86	26.55	1,041.80			17.80	6,168.62	556
	3	5.6	G	1,606.75	116.33	28.80	283.36			11.47	2,106.71	376
	4	7.9	G	9,433.25	345.11	44.55	389.87			12.89	10,216.67	1,294
Total		77.9		\$ 17,902.43	\$ 4,098.08	\$ 1,287.87	\$ 5,237.50			\$ 425.87	\$ 29,931.75	\$ 373
Boone	1	24.8	G	\$ 10,541.63	\$ 602.61	\$ 8,475.34	\$ 547.71	\$ 3.00	\$ 666.00	\$ 2,618.64	\$ 23,514.93	\$ 948
	2	8.0	G	397.31	229.10	691.77	88.58			54.84	1,461.60	185
	3	24.3	G	4,213.28	2,610.57	2,065.03	309.03		137.50	1,122.31	10,457.72	430
	4	25.3	G	6,419.24	358.88	5,060.02	1,379.55	2.00		1,095.46	14,906.15	589
Total		82.4		\$ 21,571.46	\$ 3,861.16	\$ 16,232.16	\$ 2,324.87	\$ 6.00	\$ 803.50	\$ 5,491.25	\$ 50,340.40	\$ 611
Bremer	1	20.4	M	\$ 6,644.88	\$ 797.47	\$ 277.60	\$ 990.73			\$ 243.55	\$ 8,934.23	\$ 438
	2	23.6	M	5,958.13	738.06	280.15	1,639.74			287.89	8,903.97	377
	3	70.3	M	5,816.02	822.12	106.70	1,367.99			273.10	8,365.93	412
	4	14.3	M	3,408.21	387.80	219.61	1,175.35	\$ 148.60		145.22	5,484.79	384
Total		78.6		\$ 21,827.24	\$ 2,745.45	\$ 804.06	\$ 5,173.81	\$ 148.60		\$ 929.76	\$ 31,688.92	\$ 384

Buchanan	1	17.5	M	\$ 983.27	\$ 400.07	\$ 195.11	\$ 1,493.24			\$ 100.65	\$ 3,171.34	\$ 181
	2	6.8	E	5,095.82	98.05	228.68	263.02			118.00	5,798.57	853
	3	11.3	G	4,129.72	361.55	415.70	239.33	\$ 20.52	\$ 27.00	90.13	5,222.35	468
	4	12.5	G	5,446.92	492.27	117.01	362.56	14.00	28.25	128.34	6,569.35	527
Total		48.1		\$ 15,655.73	\$ 1,346.94	\$ 956.50	\$ 2,337.15	\$ 34.52	\$ 55.25	\$ 446.12	\$ 20,852.31	\$ 434
Buena Vista	1	9.5	G	\$ 2,780.39	\$ 116.55	\$ 72.86	\$ 849.14			\$ 63.88	\$ 3,882.82	\$ 409
	2	20.8	G	7,469.67	377.42	52.89	2,284.25			169.49	10,347.72	497
	3	21.8	G	5,591.23	473.19	1,446.99	2,175.25			129.36	9,816.02	450
	4	21.0	G	7,746.34	639.02	128.89	1,287.98			339.02	10,134.25	483
Total		73.1		\$ 23,587.63	\$ 1,599.18	\$ 1,701.63	\$ 6,506.62			\$ 695.75	\$ 34,180.81	\$ 468
Butler	1	1.8	G	\$ 483.98	\$ 23.10	\$ 10.18	\$ 5.90			\$ 13.66	\$ 536.82	\$ 297
	2	29.8	M	10,581.21	813.34	968.71	789.60	\$ 332.70		911.86	14,331.42	490
	3	20.2	G	8,590.48	379.90	505.20	745.99			346.14	10,567.71	523
	4	25.7	M	9,569.51	632.83	354.88	648.19			293.06	11,498.47	447
Total		77.0		\$ 29,225.18	\$ 1,849.17	\$ 1,808.97	\$ 2,183.68	\$ 332.70		\$ 1,564.72	\$ 36,904.42	\$ 480
Calhoun	1	12.5	G	\$ 5,941.16	\$ 240.70	\$ 55.73	\$ 1,577.34			\$ 63.53	\$ 7,851.76	\$ 628
	2	25.8	G	8,732.28	516.15	110.12	3,014.44			140.40	12,513.39	485
	3	12.7	G	3,925.76	266.02	109.04	1,042.38			28.34	5,372.52	423
	4	29.8	G	13,069.57	571.96	217.49	3,127.78			181.34	17,168.14	579
Total		80.8		\$ 31,641.77	\$ 1,594.83	\$ 492.38	\$ 8,761.94			\$ 413.91	\$ 42,006.81	\$ 531
Carroll	1	0.3	G	\$ 54.12						\$ 7.96	\$ 62.08	\$ 208
	2	23.6	G	14,969.87	1,210.66	12.14	602.70			80.41	16,905.78	716
	3	26.4	G	12,860.69	1,447.44	15.75	316.30			84.53	14,724.71	568
	4	34.2	M	4,763.62	1,136.05	39.90	507.95			64.21	6,511.73	269
Total		74.5		\$ 32,678.30	\$ 3,794.15	\$ 67.79	\$ 1,426.95			\$ 237.11	\$ 38,204.30	\$ 513
Cass	1	26.7	E	\$ 11,971.63	\$ 3,277.56	\$ 77.16	\$ 1,805.01			\$ 296.39	\$ 17,427.75	\$ 653
	2	23.9	E	8,995.96	2,985.21	194.86	1,195.37			239.30	13,612.70	579
	3	24.0	E	4,649.04	2,755.55	304.06	1,349.45		\$ 36.00	248.98	9,433.08	363
Total		74.6		\$ 25,616.63	\$ 9,019.32	\$ 696.08	\$ 4,350.83		\$ 36.00	\$ 784.67	\$ 40,473.53	\$ 543
Cedar	1	26.7	P	\$ 14,532.93	\$ 2,482.57	\$ 1,375.16	\$ 1,229.73			\$ 290.65	\$ 19,872.04	\$ 744
	2	37.2	M	9,197.90	4,148.67	1,744.65	727.55		\$ 5.50	120.64	15,944.91	586
	3	11.5	G	3,818.28	902.70	1,080.14	276.07			31.87	6,169.06	537
	4	14.1	M	6,402.09	2,628.77	396.29	423.72			10.89	9,861.76	669
Total		79.5		\$ 33,951.20	\$ 7,222.71	\$ 4,596.24	\$ 2,648.07		\$ 5.50	\$ 424.05	\$ 51,847.77	\$ 652

FINANCIAL STATEMENT

55

SCHEDULE NO. 20—Continued

56

IOWA STATE HIGHWAY COMMISSION

County	Unit	Mile age	Class- ifica- tion	Maintenance Proper				Betterments			Total Maintenance Proper and Betterments	Average Per Mile
				Surface	Road Bed	Struc- tures	Snow Removal	Surface	Road Bed	Structures		
Cerro Gordo	1	25.3	P	\$ 2,760.05	\$ 1,007.41	\$ 749.09	\$ 3,725.78			\$ 800.16	\$ 9,332.00	\$ 205
	2	5.4	G	6,929.06	70.15	143.83	504.83			244.73	7,893.20	1,462
	3	12.9	G	1,757.04	257.25	22.50	1,071.41	\$ 9.00		328.61	3,445.81	267
	4	3.2	G	966.63	29.80		102.66	600.10		142.13	1,741.32	544
Total		56.8		\$ 12,313.38	\$ 1,364.61	\$ 915.42	\$ 5,004.88	\$ 609.10		\$ 1,605.63	\$ 22,413.02	\$ 395
Cherokee	1	31.0	G	\$ 5,896.12	\$ 602.96	\$ 161.22	\$ 4,162.58	\$ 10.65		\$ 525.81	\$ 11,419.34	\$ 368
	2	26.8	G	5,348.03	805.06	58.82	970.50			387.09	7,629.50	285
	3	13.0	M	2,402.91	507.18	345.54	412.40			251.10	3,919.13	302
	4	10.5	G	1,399.85	68.41	4.20	154.17			159.59	1,786.22	170
Total		81.3		\$ 15,046.91	\$ 2,103.61	\$ 569.78	\$ 5,099.65	\$ 10.65		\$ 1,323.59	\$ 24,754.19	\$ 304
Chickasaw	1	12.2	G	\$ 4,808.64	\$ 544.02	\$ 81.50	\$ 2,009.17	\$ 576.29		\$ 179.09	\$ 8,109.31	\$ 672
	2	1.4	P	2,315.29	332.89	7.73	587.61	91.78	\$ 10.45	24.68	3,329.43	755
	3	21.8	G	8,594.54	643.63	91.08	2,885.96	765.10		373.40	13,313.71	627
	4	12.0	G	4,739.51	558.08	8.80	1,790.26	493.33		70.57	7,600.55	633
Total		49.9		\$ 20,457.98	\$ 2,078.62	\$ 189.11	\$ 7,163.00	\$ 1,926.50	\$ 10.45	\$ 648.34	\$ 32,474.00	\$ 651
Clarke	1	14.2	E	\$ 3,374.06	\$ 370.98	\$ 145.81	\$ 532.02	\$ 815.25	\$ 41.80	\$ 160.61	\$ 5,441.63	\$ 383
	2	12.1	E	4,636.34	1,238.36	307.71	1,156.41			22.85	7,381.67	610
	3	12.2	E	2,306.39	963.99	126.88	303.28			30.29	3,730.83	305
	4	9.1	E	3,708.91	606.38	24.43	612.64			586.17	5,538.53	609
Total		47.6		\$ 14,026.30	\$ 3,189.71	\$ 604.83	\$ 2,604.85	\$ 815.25	\$ 41.80	\$ 799.92	\$ 22,082.06	\$ 464
Clay	1	7.4	G	\$ 3,632.45	\$ 192.94	\$ 174.12	\$ 634.45			\$ 95.85	\$ 4,729.81	\$ 639
	2	.3	G	203.73	1.71		18.74				224.18	747
	3	25.8	G	17,915.36	1,150.85	1,067.31	2,326.68			210.05	22,670.25	879
	4	7.0	G	7,615.51	116.95	12.50	856.08			72.29	8,672.33	1,239
	5	16.9	G	10,496.44	428.80	148.57	2,267.70			500.59	13,931.10	824
Total		57.4		\$ 39,862.49	\$ 1,891.25	\$ 1,402.50	\$ 6,102.65			\$ 968.78	\$ 50,227.67	\$ 875

Clayton	1	1.3	G	\$ 1,683.62			\$ 97.28			\$ 9.68	\$ 1,790.58	\$ 1,377
	2	1.4	G	258.23	16.50		12.05	\$ 8.63		2.11	297.52	213
	3	24.1	E	4,448.37	1,601.29	671.86	607.83			650.00	7,979.35	331
	4	22.1	E	4,188.27	1,117.31	495.56	1,029.66			282.42	7,113.22	322
	5	68.2	G	17,488.27	4,463.06	1,334.90	5,891.68	5,881.74		1,024.90	35,580.64	522
Total		117.1		\$ 28,066.76	\$ 7,236.16	\$ 2,502.32	\$ 7,138.50	\$ 5,890.37		\$ 1,909.20	\$ 52,770.31	\$ 451
Clinton	1	41.4	P	\$ 1,419.63	\$ 2,796.55	\$ 1,784.70	\$ 937.98	\$ 177.39	\$ 1.50	\$ 173.75	\$ 7,291.49	\$ 176
	2	8.0	M	145.90	178.05	41.81		1,576.17	128.10	110.62	2,180.65	273
	3	15.7	M	1,722.29	313.33	154.53	120.30	4,486.33	604.25	319.08	7,720.71	492
	4	12.0	E	2,968.49	27.30	53.70	241.20	1,402.37	186.85	130.00	4,999.00	417
	5	17.2	P	322.13	853.65	299.92	604.10		10.50	39.91	2,130.21	124
Total		94.3		\$ 6,568.44	\$ 4,168.97	\$ 2,334.66	\$ 1,903.58	\$ 7,642.25	\$ 930.20	\$ 773.96	\$ 24,322.06	\$ 258
Crawford	1	.2	G	\$ 40.00	\$ 15.04						\$ 55.04	\$ 275
	2	31.1	G	12,084.07	3,690.80	186.69	893.56			162.80	16,967.92	546
	3	13.8	G	4,742.21	1,240.17		193.53	\$ 1,932.42		63.43	8,171.76	592
	4	20.6	E	3,277.08	1,607.83	401.59	496.74			114.51	5,937.75	288
	5	17.7	E	2,560.29	1,802.40	1.46	1,100.74			152.27	5,617.16	317
	6	4.7	E	983.55	723.55		91.00			30.35	1,828.45	389
Total		88.1		\$ 23,667.20	\$ 9,139.79	\$ 589.74	\$ 2,745.57	\$ 1,932.42		\$ 523.36	\$ 35,508.08	\$ 438
Dallas	1	.3	E	\$ 53.13							\$ 53.13	\$ 177
	2	24.7	G	12,656.09	1,348.51	2,332.39	1,283.51	\$ 50.00	\$ 50.00	\$ 274.82	18,015.32	729
	3	30.8	G	14,377.72	703.52	2,197.04	930.37			916.82	18,855.67	612
	4	26.8	G	9,762.38	1,471.97	443.63	567.02			243.31	12,480.41	466
	5	.5	G	149.70							149.70	229
	6	8.6	E	1,523.22	178.12	171.60	19.80			283.18	2,175.92	253
Total		91.7		\$ 38,522.34	\$ 3,701.22	\$ 5,104.06	\$ 2,533.90	\$ 50.00	\$ 50.00	\$ 1,717.13	\$ 51,736.15	\$ 564
Davis	1	12.2	E	\$ 3,815.08	\$ 1,047.44	\$ 168.97	\$ 63.15			\$ 137.20	\$ 5,225.84	\$ 428
	2	14.8	E	2,820.27	1,025.92	62.12	103.00			64.29	5,075.00	343
	3	10.3	G	5,204.00	1,344.40	180.93	82.50			40.61	7,070.84	686
	4	19.9	E	5,272.13	551.05	97.95	114.65		\$ 308.50	185.92	6,425.05	590
Total		48.2		\$ 18,112.43	\$ 3,968.81	\$ 518.97	\$ 363.30		\$ 411.50	\$ 422.02	\$ 23,797.33	\$ 494
Decatur	1	15.6	E	\$ 5,976.53	\$ 1,153.10	\$ 1,273.75	\$ 249.69			\$ 55.72	\$ 8,708.80	\$ 558
	2	10.8	E	2,961.91	573.15	929.11	154.65			33.28	3,951.20	366
	3	10.6	E	2,608.35	974.87	367.23	46.00			42.10	4,028.55	381
	4	19.7	E	9,490.73	1,404.91	200.13	266.30			101.42	11,469.49	582
Total		56.7		\$ 20,942.92	\$ 4,106.03	\$ 2,770.22	\$ 716.64			\$ 232.52	\$ 28,168.34	\$ 497

FINANCIAL STATEMENT

57

SCHEDULE NO. 20—Continued

58

County	Unit	Mileage	Classification	Maintenance Proper				Betterments			Total Maintenance Proper and Betterments	Average Per Mile
				Surface	Road Bed	Structures	Snow Removal	Surface	Road Bed	Structures		
Delaware	1	23.9	G	\$ 12,044.09	\$ 380.62	\$ 422.54	\$ 727.00	\$ 763.06		\$ 32.42	\$ 14,599.73	\$ 601
	2	1.3	G	336.03	16.50	5.00	12.05	8.64		3.87	444.09	342
	3	23.6	G	6,187.63	1,046.29	1,562.52	696.91	4,820.63	\$ 320.14	26.22	14,660.34	621
	4	12.6	E	1,484.25	156.94	230.94	28.80			108.70	2,009.63	159
	5	1.6	E	90.12	4.36	1.40				2.92	98.80	61
Total		63.0		\$ 20,204.12	\$ 1,604.71	\$ 2,222.40	\$ 1,464.76	\$ 5,592.33	\$ 320.14	\$ 174.13	\$ 31,582.50	\$ 501
Des Moines	1	9.3	P	\$ 631.16	\$ 402.95	\$ 310.13	\$ 70.05			\$ 83.44	\$ 1,497.73	\$ 161
	2	17.2	M	4,928.07	585.77	116.57	78.55	\$ 3,002.18	\$ 1,024.25	961.73	10,697.12	622
	3	8.3	P	3,553.67	239.96	30.31	81.75	1,043.96	377.83	278.35	5,625.83	678
	4	6.6	M	3,149.90	433.92	122.27	51.05	1,316.08	586.05	542.81	6,202.68	940
Total		41.4		\$ 12,262.80	\$ 1,682.00	\$ 579.28	\$ 281.40	\$ 5,362.22	\$ 1,988.73	\$ 1,866.33	\$ 24,023.36	\$ 580
Dickinson	1	26.4	G	\$ 8,740.52	\$ 1,265.38	\$ 581.15	\$ 3,304.68	\$ 71.81	\$ 70.00	\$ 673.79	\$ 14,708.33	\$ 557
	2	.2	G	204.33	1.71		19.13				225.17	1,125
	3	8.4	G	1,609.90	367.27	153.47	1,541.17	37.00	38.00	81.05	3,887.86	463
	4	9.0	G	5,886.52	432.63	571.23	899.01	27.00	28.00	218.05	8,092.44	896
	5	4.8	P	276.63	210.00	75.56	637.21			34.81	1,234.20	257
Total		48.8		\$ 16,777.89	\$ 2,277.99	\$ 1,381.41	\$ 6,401.20	\$ 135.81	\$ 136.00	\$ 1,007.70	\$ 28,118.00	\$ 576
Dubuque	1	26.9	M	\$ 7,753.13	\$ 630.72	\$ 514.06	\$ 720.83			\$ 1,973.94	\$ 11,592.68	\$ 431
	2	23.8	M	18,083.31	426.90	198.20	970.38			184.81	20,763.60	872
	3	23.4	G	6,987.38	185.85	1,014.85	757.04			225.08	9,170.20	392
	4	11.1	E	3,987.36	1,159.57	238.99	733.06			118.98	6,237.96	562
Total		85.2		\$ 37,711.18	\$ 2,403.04	\$ 1,966.10	\$ 3,181.31			\$ 2,502.81	\$ 47,764.44	\$ 561
Emmet	1	24.7	G	\$ 11,066.63	\$ 780.88	\$ 93.72	\$ 6,393.63			\$ 233.62	\$ 18,568.55	\$ 752
	2	8.3	G	2,307.87	93.50	27.15	2,351.85			65.93	4,846.30	584
	3	11.7	G	3,381.30	486.42	88.89	1,066.45			206.20	5,829.26	498
Total		44.7		\$ 16,755.80	\$ 1,360.80	\$ 209.76	\$ 10,411.93			\$ 505.75	\$ 29,244.00	\$ 654

IOWA STATE HIGHWAY COMMISSION

Fayette	1	.8	G	\$ 709.79	\$ 21.01	\$.33	\$ 26.03	\$ 6.50		\$ 1.49	\$ 765.20	\$ 966
	2	28.7	G	8,007.12	1,752.63	208.86	2,283.24	2.00		210.55	12,555.00	438
	3	24.2	G	7,103.27	929.44	342.59	1,771.32		\$ 15.00	150.17	10,311.79	426
	4	37.4	G	12,377.77	2,657.34	217.68	2,569.47	31.43	6.25	170.30	18,039.24	482
	5	20.7	E	5,275.45	745.21	221.14	2,207.14	56.85		216.91	8,815.70	426
Total		111.8		\$ 33,566.40	\$ 6,105.63	\$ 990.65	\$ 8,947.28	\$ 97.33	\$ 21.25	\$ 749.42	\$ 50,477.93	\$ 451
Floyd	1	20.4	P	\$ 1,946.03	\$ 648.94	\$ 482.64	\$ 954.19			\$ 165.28	\$ 4,197.08	\$ 209
	2	15.6	M	5,847.65	496.04	72.17	1,072.87	\$ 2,000.48	\$ 80.74	1,283.24	11,753.19	753
	3	19.8	M	5,152.54	1,043.85	515.21	1,989.81		37.00	208.43	8,946.84	452
	4	13.0	G	3,062.50	344.29	38.39	1,121.49	327.72		155.41	5,049.80	388
	5	5.6	G	1,573.81	115.71	92.06	223.53	.73		39.80	2,045.64	365
Total		74.4		\$ 17,582.53	\$ 2,648.83	\$ 1,300.47	\$ 5,361.89	\$ 3,228.93	\$ 117.74	\$ 1,852.16	\$ 31,992.55	\$ 430
Franklin	1	.5	G	\$ 266.80	\$ 8.32	\$.62	\$ 107.85			\$.15	\$ 383.74	\$ 766
	2	9.4	G	3,188.68	308.87	16.42	555.56		\$ 357.50	5.82	4,432.85	471
	3	10.9	M	3,695.33	339.03	74.73	396.61	\$ 248.83		128.31	4,882.84	448
	4	12.5	G	3,066.83	267.97	35.06	476.77	15.24		128.29	3,990.16	319
	5	14.8	G	1,500.56	181.76	2.72	269.52			5.81	2,050.37	139
Total		48.1		\$ 11,806.20	\$ 1,105.95	\$ 129.55	\$ 1,806.31	\$ 264.07	\$ 357.50	\$ 268.38	\$ 15,739.96	\$ 327
Fremont	1	13.7	E	\$ 5,206.67	\$ 2,548.56	\$ 386.60	\$ 98.25			\$ 36.46	\$ 8,276.54	\$ 604
	2	14.5	E	5,111.81	3,226.52	919.95	538.82			36.62	9,833.72	678
	3	21.3	E	3,330.43	4,174.38	1,316.71	266.47			154.11	9,242.10	434
	4	6.7	E	1,500.56	1,046.51	389.18	65.03			497.42	3,498.70	522
	5	4.1	E	400.83	951.54	1,498.65	26.77			280.83	3,158.62	770
Total		60.3		\$ 15,550.30	\$ 11,947.51	\$ 4,511.09	\$ 995.34			\$ 1,005.44	\$ 34,009.68	\$ 564
Greene	1	29.7	P	\$ 2,482.98	\$ 2,115.98	\$ 1,161.39	\$ 1,121.09			\$ 764.45	\$ 7,646.79	\$ 258
	2	17.1	G	5,777.52	845.96	980.64	562.74			596.56	8,762.82	512
	3	14.5	G	6,227.43	757.75	451.85	1,513.49			132.14	9,082.66	626
	4	14.3	G	3,294.97	283.31	157.32	298.60			105.80	4,140.00	290
	5	8.8	G	2,819.59	98.13	30.75	176.14			104.17	3,228.78	367
Total		84.4		\$ 20,602.49	\$ 4,100.53	\$ 2,781.95	\$ 3,672.06			\$ 1,703.12	\$ 32,861.05	\$ 389
Grundy	1	1.8	G	\$ 472.05	\$ 23.10	\$ 6.79	\$ 23.60			\$ 6.91	\$ 532.45	\$ 296
	2	24.2	G	20,514.42	682.03	146.52	1,073.30			270.58	22,686.95	937
	4	23.3	G	8,522.90	821.36	19.10	818.69			140.12	10,323.17	443
	6	12.2	G	2,928.83	303.40	3.90	506.64			65.63	3,808.40	312
	7	4.9	G	2,332.64	106.00	.30	172.67			26.73	2,537.79	515
Total		66.4		\$ 34,671.24	\$ 1,935.89	\$ 176.61	\$ 2,595.00			\$ 510.02	\$ 39,888.76	\$ 601

FINANCIAL STATEMENT

59

SCHEDULE NO. 20—Continued

60

County	Unit	Mileage	Classification	Maintenance Proper				Betterments			Total Maintenance Proper and Betterments	Average Per Mile
				Surface	Road Bed	Structures	Snow Removal	Surface	Road Bed	Structures		
Guthrie	1	2.3	E	\$ 1,160.68	\$ 10.00	\$ 18.39	\$ 338.74		\$ 24.83	\$ 14.72	\$ 1,567.96	\$ 681
	2	23.8	M	10,525.37	2,684.44	89.97	3,822.26		41.00	167.51	17,339.55	728
	3	19.7	E	10,089.49	2,034.28	261.48	2,890.67		34.38	134.83	15,385.13	823
	4	15.5	E	4,455.27	2,284.80	277.25	694.62	\$ 360.45	58.38	161.51	8,302.28	529
	5	15.1	E	3,766.17	1,965.31	84.35	437.05		58.97	189.95	6,501.80	431
Total		76.4		\$ 29,906.98	\$ 8,979.43	\$ 781.44	\$ 8,003.31	\$ 360.45	\$ 217.56	\$ 608.52	\$ 48,987.72	\$ 650
Hamilton	1	23.8	G	\$ 12,843.21	\$ 233.48	\$ 70.31	\$ 2,139.18			\$ 96.80	\$ 15,473.96	\$ 651
	2	23.7	G	11,070.62	377.94	71.80	1,335.77			119.60	12,975.73	547
	3	18.1	G	10,373.17	192.09	28.71	1,411.48			178.40	12,193.85	674
	4	6.0	G	1,533.65	99.18	4.85	236.70			28.22	1,902.00	317
Total		71.6		\$ 35,820.65	\$ 1,002.67	\$ 185.67	\$ 5,114.13			\$ 423.02	\$ 42,546.14	\$ 594
Hancock	1	25.4	P	\$ 2,257.39	\$ 913.55	\$ 500.65	\$ 3,459.27			\$ 118.28	\$ 7,249.14	\$ 285
	2	19.5	G	2,324.28	235.84	278.90	1,611.02			84.00	4,463.44	425
	3	18.3	G	4,111.68	230.09	492.00	979.41			75.64	5,828.82	438
	4	11.1	G	4,569.85	176.85	24.75	231.54			44.17	5,077.16	457
Total		60.3		\$ 13,263.20	\$ 1,556.33	\$ 1,275.70	\$ 6,221.24			\$ 272.09	\$ 22,618.56	\$ 375
Hardin	1	0.5	G	\$ 272.20	\$ 8.31	\$.63	\$ 111.85			\$ 4.76	\$ 397.75	\$ 794
	2	24.0	G	12,434.33	622.75	48.77	2,212.09		\$ 23.55	129.55	15,471.88	645
	3	19.5	G	8,472.28	426.17	28.74	2,081.61			280.23	11,292.01	579
	4	13.2	G	7,076.61	258.37	21.29	1,257.21			63.92	8,677.70	657
	5	14.0	G	6,586.47	351.54	90.62	2,609.24			120.13	9,687.00	691
Total		71.2		\$ 34,841.87	\$ 1,667.14	\$ 120.05	\$ 8,274.84		\$ 23.55	\$ 598.59	\$ 45,526.04	\$ 640
Harrison	1	28.5	M	\$ 9,693.00	\$ 1,917.56	\$ 613.81	\$ 1,324.94	\$ 372.35		\$ 241.82	\$ 14,003.48	\$ 494
	2	26.4	E	8,967.17	2,085.80	644.34	101.50	53.76		469.56	12,392.13	467
	3	10.8	E	2,229.10	996.41	786.50	1,075.65			271.70	5,399.36	496
	4	10.0	E	4,618.54	1,671.88	1,971.96	1,081.13			2,640.48	11,983.95	1,198
	5	1.0	M	96.06	32.40		11.90				140.35	140
Total		76.7		\$ 25,533.86	\$ 6,704.05	\$ 4,016.57	\$ 3,505.12	\$ 426.11		\$ 3,623.56	\$ 43,809.27	\$ 572

IOWA STATE HIGHWAY COMMISSION

Henry	1	19.0	E	\$ 7,359.71	\$ 2,292.57	145.50	\$ 139.39		\$ 5.50	\$ 133.10	\$ 10,066.73	\$ 530
	2	12.9	E	3,700.80	1,082.6	391.88	69.87			72.43	5,317.61	412
	3	10.4	E	4,591.10	1,053.4	58.39	90.07		4.00	114.56	5,920.57	569
	4	7.2	E	1,445.88	615.47	185.16	30.10			63.69	2,340.26	325
	5	6.2	E	1,243.12	406.1	9.65	70.50			30.60	1,820.07	294
Total		55.7		\$ 18,340.61	\$ 5,510.17	790.58	\$ 309.93		\$ 9.50	\$ 414.47	\$ 25,405.24	\$ 457
Howard	1	25.0	G	\$ 8,311.27	\$ 1,552.25	591.33	\$ 4,678.51			\$ 93.83	\$ 15,207.19	\$ 608
	2	12.8	M	3,546.70	495.64	119.94	2,482.09			141.11	6,785.48	520
	3	10.9	G	3,413.82	482.57	75.52	1,657.74			41.62	5,671.27	520
	4	6.9	G	1,638.09	588.55	243.73	1,412.16			422.73	4,306.86	624
Total		55.6		\$ 16,910.48	\$ 3,119.01	\$ 1,030.52	\$ 10,210.50			\$ 609.29	\$ 31,969.80	\$ 575
Humboldt	1	13.2	G	\$ 5,727.23	\$ 111.82	\$ 106.67	\$ 818.46			\$ 54.23	\$ 6,818.41	\$ 560
	2	14.1	M	4,784.87	262.63	172.35	637.42		\$ 53.41	46.04	5,976.72	422
	3	13.4	G	5,518.71	293.37	48.35	800.47		28.20	62.41	6,842.51	511
	4	6.1	G	5,564.73	288.23	84.60	381.14			33.22	6,351.08	104
Total		45.8		\$ 21,595.54	\$ 956.05	\$ 412.03	\$ 2,727.49		\$ 81.61	\$ 196.90	\$ 25,969.62	\$ 567
Ida	1	17.9	G	\$ 8,418.96	\$ 856.49	\$ 620.06	\$ 1,042.33	\$ 184.71		\$ 120.24	\$ 11,242.78	\$ 628
	2	0.5	G	108.21	119.62	1.18	17.41	6.00		3.42	230.84	500
	3	11.9	M	2,582.11	732.59	39.35	547.12	21.76		101.44	4,024.37	338
	4	22.7	G	10,610.96	694.32	394.68	1,080.64	2,318.44	\$ 856.65	184.87	16,050.53	707
	5	2.6	G	33.00	10.50					9.36	52.86	20
Total		55.6		\$ 21,748.21	\$ 2,413.52	\$ 965.26	\$ 2,687.50	\$ 2,530.91	\$ 856.65	\$ 419.35	\$ 31,021.38	\$ 569
Iowa	1	0.2	G	\$ 86.55							\$ 86.55	\$ 430
	2	26.0	G	7,801.18	2,308.74	943.34	1,307.77			15.20	12,436.13	478
	3	13.1	E	2,627.71	3,717.74	627.93	499.94				7,573.32	563
	4	7.3	E	2,756.92	1,409.54	293.60	850.00				5,310.36	727
	5	21.1	E	5,975.82	2,280.47	750.55	868.94	\$ 53.94			9,929.72	471
Total		67.7		\$ 19,148.18	\$ 9,716.49	\$ 2,614.72	\$ 3,587.55	\$ 53.94		\$ 15.20	\$ 35,136.08	\$ 519
Jackson	1	16.9	G	\$ 3,727.26	\$ 985.98	\$ 338.34	\$ 456.75			\$ 69.76	\$ 5,578.19	\$ 330
	2	28.5	E	5,669.97	2,880.56	598.02	1,142.73			454.39	10,240.87	359
	3	39.5	E	4,732.18	4,065.57	347.46	921.11			569.31	10,635.63	519
	4	13.5	M	3,128.06	380.69	50.52	465.87	\$ 412.44	\$ 38.50	119.21	4,535.29	341
	5	1.5	G	494.48	49.15	10.41	48.13			9.23	611.40	407
Total		80.7		\$ 17,752.95	\$ 7,861.95	\$ 1,339.75	\$ 2,674.99	\$ 412.44	\$ 38.50	\$ 1,222.10	\$ 31,001.38	\$ 392

FINANCIAL STATEMENT

61

SCHEDULE NO. 20—Continued

County	Unit	Mileage	Classification	Maintenance Proper				Betterments			Total Maintenance Proper and Betterments	Average Per Mile
				Surface	Road Bed	Structures	Snow Removal	Surface	Road Bed	Structures		
Jasper	1	16.1	G	\$ 15,120.12	\$ 663.49	\$ 38.39	\$ 1,910.10			\$ 491.00	\$ 18,223.10	\$ 1,182
	2	0.5	G	23.41		13.63	.86				37.89	75
	3	13.3	E	2,671.66	503.97	1,138.30	680.64			928.04	5,222.60	393
	4	14.8	M	2,032.84	991.02	117.29	500.54			271.01	3,941.70	263
	5	15.1	M	7,265.51	738.39	5,510.69	1,451.76			411.88	15,530.56	1,028
	6	15.2	M	4,383.77	1,402.08	263.29	1,277.22			468.03	7,770.10	511
	7	20.1	M	10,398.52	802.81	396.42	283.83			77.41	11,938.69	594
Total		96.1		\$ 41,915.82	\$ 5,101.76	\$ 7,478.01	\$ 6,093.64			\$ 1,887.37	\$ 62,664.64	\$ 659
Jefferson	1	11.0	P	\$ 1,748.92			34.65			7.43	\$ 3,746.31	\$ 341
	2	12.2	P	3,110.96	674.33	1.10	63.00			7.44	5,437.92	446
	3	18.5	E	7,854.91	452.27	1.64	21.00			11.15	8,340.97	451
	4	6.8	P	1,889.81		.55	17.85			3.72	2,882.63	416
Total		48.5		\$ 14,604.60	\$ 1,136.60	\$ 4.38	\$ 136.50			\$ 29.74	\$ 20,357.83	\$ 420
Johnson	1	26.8	P	\$ 5,279.86	\$ 1,258.12	\$ 157.58	\$ 1,318.77			\$ 129.04	\$ 9,338.14	\$ 349
	2	15.4	M	3,703.94	327.00	816.07	766.63			72.70	7,138.06	463
	3	15.3	G	6,541.83	416.00	6.27	742.66			66.51	7,776.27	508
	4	9.7	E	2,429.10	1,941.31	121.56	402.04			44.14	5,315.19	548
	5	7.9	G	2,517.62	1,366.53	6.97	323.97			30.18	4,245.27	537
Total		75.1		\$ 20,472.35	\$ 5,308.96	\$ 1,108.45	\$ 3,554.07			\$ 342.57	\$ 33,822.93	\$ 450
Jones	1	5.0	G	\$ 4,508.03	\$ 334.42	\$ 436.14	\$ 262.65			\$ 48.13	\$ 5,589.37	\$ 1,118
	2	19.8	G	11,758.13	444.11	199.95	984.33			160.63	13,547.15	684
	3	21.7	G	8,294.09	1,291.16	361.79	445.37			129.38	10,521.79	485
	4	8.4	G	2,899.09	574.10	181.15	87.73			73.51	3,815.58	454
	5	7.3	E	3,109.69	1,353.23	12.50	23.60			675.11	5,179.13	709
	6											
Total		62.2		\$ 30,569.03	\$ 4,002.02	\$ 1,191.53	\$ 1,803.68			\$ 1,086.76	\$ 38,653.02	\$ 621

FINANCIAL STATEMENT

Keokuk	1	16.3	G	\$ 5,517.97	\$ 1,502.60	\$ 1,514.49	\$ 530.35	\$ 69.35		\$ 141.04	\$ 9,275.80	\$ 569
	2	12.7	E	4,613.66	619.62	773.76	239.01	230.95		30.87	6,567.87	517
	3	17.2	E	5,922.32	2,563.75	1,149.59	242.90			54.08	9,953.44	579
	4	22.4	E	8,331.19	2,338.06	1,040.39	214.33			189.12	12,106.49	540
	5	16.1	E	3,105.00	3,015.59	1,312.64	213.88			279.53	7,987.04	496
Total		84.7		\$ 27,462.14	\$ 10,149.62	\$ 5,790.87	\$ 1,500.47	\$ 300.30	\$ 4.20	\$ 695.04	\$ 45,992.64	\$ 543
Kossuth	1	23.9	G	\$ 8,751.40	\$ 256.53	\$ 32.14	\$ 2,339.58			\$ 115.12	\$ 11,583.77	\$ 485
	2	11.2	G	7,906.12	43.01	51.67	879.99			241.93	9,212.72	823
	3	13.2	P	1,006.49	109.36	33.06	1,010.26			47.53	2,266.70	172
	4	11.9	G	3,362.68	55.96	92.15	1,164.73			38.78	4,744.30	399
	5	33.5	G	21,865.49	334.50	327.76	2,228.73			775.00	26,031.48	777
Total		93.7		\$ 43,072.18	\$ 883.36	\$ 536.78	\$ 8,173.29			\$ 1,218.36	\$ 53,838.97	\$ 575
Lee	1	19.1	E	\$ 5,505.64	\$ 2,564.82	\$ 2,106.91	\$ 874.97			\$ 395.78	\$ 11,583.12	\$ 604
	2	16.1	E	5,010.39	1,125.87	932.63	501.69			301.51	7,932.09	495
	3	29.3	E	7,875.68	4,164.11	838.51	987.22			192.68	14,019.50	481
	4	8.2	E	3,112.27	1,127.53	567.69	225.17			252.21	5,616.87	385
	5	13.3	G	4,649.16	2,432.93	1,456.74	398.78			132.08	9,009.69	682
Total		86.0		\$ 26,303.14	\$ 11,415.56	\$ 5,922.48	\$ 2,987.83			\$ 1,275.26	\$ 48,236.27	\$ 561
Linn	1	25.9	P	\$ 2,555.90	\$ 4,169.76	\$ 1,327.89	\$ 1,255.41			\$ 482.47	\$ 9,791.52	\$ 378
	2	18.5	G	11,323.83	1,450.82	482.90	439.41			276.10	14,223.06	769
	3	7.7	G	1,832.19	144.65	241.41	120.56			94.27	2,433.09	316
	4	24.5	M	6,457.88	3,325.76	762.48	973.44			289.77	11,840.33	482
	5	21.8	G	8,595.46	2,658.67	702.09	830.40			239.71	13,016.33	597
	6											
	7											
Total		98.4		\$ 30,965.35	\$ 11,749.67	\$ 3,516.77	\$ 3,659.22			\$ 1,382.32	\$ 51,273.33	\$ 521
Louisa	1	20.2	G	\$ 8,039.46	\$ 1,512.65	\$ 84.82	\$ 236.26			\$ 116.47	\$ 10,089.67	\$ 500
	2	13.1	E	4,364.30	684.56	103.91	219.22			276.10	6,066.72	465
	3	17.5	M	6,159.71	916.47	77.11	597.34			132.16	7,812.79	446
	4	4.1	E	850.01	132.17	1.54	79.76			21.50	1,075.07	262
Total		54.9		\$ 19,483.48	\$ 3,236.16	\$ 267.38	\$ 1,112.58			\$ 380.91	\$ 25,071.25	\$ 457
Lucas	1	13.5	E	\$ 7,433.70	\$ 964.04	\$ 56.61	\$ 678.21			\$ 204.41	\$ 9,515.97	\$ 705
	2	12.2	E	5,844.63	465.19	91.30	551.38			159.26	7,369.38	565
	3	14.2	E	2,936.77	702.93	118.49	615.77			235.14	4,611.10	329
	4	7.5	E	2,572.14	508.76	44.73	318.00			113.83	3,755.88	501
	5	10.6	E	3,653.00	237.57	51.70	457.90			142.63	3,912.80	369
Total		58.0		\$ 21,902.24	\$ 2,845.49	\$ 362.83	\$ 2,621.26			\$ 855.27	\$ 29,116.13	\$ 502

SCHEDULE NO. 20—Continued

64

County	Unit	Mileage	Classification	Maintenance Proper				Betterments			Total Maintenance Proper and Betterments	Average Per Mile
				Surface	Road Bed	Structures	Snow Removal	Surface	Road Bed	Structures		
Lyon	1	36.4	G	\$ 13,247.72	\$ 538.61	\$ 39.47	\$ 1,082.13			\$ 164.83	\$ 15,972.76	\$ 439
	2	15.8	G	4,420.77	381.53	18.12	1,039.39			103.81	5,963.62	377
	3	19.1	G	3,366.64	462.80	38.06	758.91			172.11	4,798.52	251
Total		71.3		\$ 21,035.13	\$ 1,382.94	\$ 95.65	\$ 3,780.43			\$ 440.75	\$ 26,734.90	\$ 375
Madison	1	0.2	E	\$ 50.85	\$ 4.00					\$ 4.42	\$ 59.27	\$ 295
	2	21.5	E	5,128.14	1,000.05	\$ 119.90	\$ 1,185.85			245.63	7,680.17	357
	3	12.5	E	4,861.04	209.35	89.88	807.88	\$ 183.25	\$ 12.00	231.43	6,478.84	518
	4	12.4	E	5,164.00	585.80	362.95	877.81			208.34	7,211.50	582
	5	11.7	G	5,607.48	522.17	101.70	400.48	22.20		447.85	7,251.88	620
Total		58.3		\$ 20,902.11	\$ 2,322.06	\$ 668.43	\$ 3,422.02	\$ 217.46	\$ 12.00	\$ 1,137.67	\$ 28,681.75	\$ 492
Mahaska	1	21.2	M	\$ 5,287.07	\$ 1,480.25	\$ 848.13	\$ 255.92	\$ 874.97		\$ 104.04	\$ 8,861.68	\$ 418
	2	11.8	M	2,788.15	925.83	263.00	148.76	611.17		122.70	4,830.61	412
	3	11.6	M	1,882.99	912.37	1,512.47	197.32	144.90		205.44	4,855.49	418
	5	23.3	M	11,159.29	2,165.04	1,266.11	374.19	338.51		111.89	15,415.08	662
	6	19.2	E	5,629.93	626.94	64.11	459.68			115.01	6,806.67	359
Total		87.1		\$ 26,748.03	\$ 6,111.13	\$ 3,953.82	\$ 1,435.87	\$ 1,969.55		\$ 659.08	\$ 40,877.48	\$ 469
Marion	1	13.6	G	\$ 6,722.80	\$ 661.42	\$ 321.08	\$ 442.05			\$ 87.81	\$ 8,235.76	\$ 606
	2	22.6	E	3,805.05	2,332.88	434.96	752.84			131.69	7,457.42	330
	3	12.8	E	2,888.95	1,115.71	408.96	225.96			93.27	4,732.22	370
	4	14.1	G	2,123.57	996.94	583.14	354.07			267.03	4,329.75	307
	5	18.0	E	3,468.15	2,022.47	251.72	62.25			498.43	6,303.02	350
	6	14.7	E	3,879.03	1,635.37	751.76	413.72			84.75	6,764.63	460
Total		95.8		\$ 22,887.55	\$ 8,764.79	\$ 2,756.62	\$ 2,250.86			\$ 1,162.98	\$ 37,822.80	\$ 396
Marshall	1	28.6	P	\$ 1,189.19	\$ 2,179.34	\$ 962.93	\$ 800.41			\$ 565.66	\$ 5,697.53	\$ 199
	2	8.3	G	8,986.18	473.14	62.75	237.63			389.69	10,149.39	1,223
	3	13.2	G	6,928.81	1,012.37	165.67	257.07			254.91	8,618.83	653
	4	1.3	G	362.06	29.35	45.00				5.86	433.27	333
Total		51.4		\$ 17,466.24	\$ 3,685.20	\$ 1,236.35	\$ 1,295.11			\$ 1,216.12	\$ 24,809.02	\$ 484

IOWA STATE HIGHWAY COMMISSION

Mills	1	12.1	B	\$ 4,165.59	\$ 2,325.76	\$ 526.74	\$ 564.69	\$ 38.00		\$ 47.44	\$ 7,658.22	\$ 632
	2	16.6	E	10,102.88	2,546.13	538.43	466.93			23.12	13,674.51	824
	3	9.0	E	2,043.02	531.91	579.09	45.02			12.00	3,202.10	356
	4	11.9	E	3,823.54	1,534.70	1,346.43	145.13			17.21	6,867.01	577
Total		49.6		\$ 20,135.03	\$ 6,938.50	\$ 2,981.71	\$ 1,208.77	\$ 38.00		\$ 99.83	\$ 31,401.84	\$ 633
Mitchell	1	9.9	G	\$ 3,529.14	\$ 378.53	\$ 395.06	\$ 1,124.69			\$ 57.95	\$ 5,495.37	\$ 555
	2	17.8	G	7,891.21	988.89	593.90	2,169.48			492.28	12,135.76	682
	3	7.6	G	2,415.39	178.63	211.44	652.68			30.77	3,488.91	459
	4	20.9	G	6,715.58	534.25	468.70	2,043.73			1,418.31	11,180.57	535
	5	7.3	E	1,858.01	162.47	226.29	791.82			43.87	3,082.46	422
Total		63.5		\$ 22,409.33	\$ 2,242.77	\$ 1,895.39	\$ 6,792.40			\$ 2,043.18	\$ 35,383.07	\$ 557
Monona	1	14.4	P	\$ 2,813.10	\$ 182.54	\$ 120.75	\$ 63.04			\$ 126.38	\$ 3,305.81	\$ 230
	2	10.6	G	3,012.05	202.08	54.68	61.83			55.66	3,386.30	319
	3	26.4	M	4,721.76	1,135.66	564.97	455.47			164.13	7,041.99	267
	4	22.0	E	3,414.43	1,913.14	160.17	1,372.44			90.44	6,959.62	316
Total		73.4		\$ 13,961.34	\$ 3,433.42	\$ 900.57	\$ 1,932.78			\$ 436.61	\$ 20,684.72	\$ 282
Monroe	1	9.0	E	\$ 6,078.96	\$ 479.85	\$ 271.00	\$ 159.30	\$ 14.07	\$ 5.10	\$ 70.13	\$ 7,078.44	\$ 785
	2	14.7	E	4,249.92	645.04	95.80	601.70	26.00		95.13	5,715.68	399
	3	9.0	E	3,089.52	450.93	110.86	629.07	1.06	12.00	80.23	4,373.70	486
	4	18.5	E	6,091.48	876.44	77.63	939.62	25.65	22.00	73.88	8,106.68	438
	5	8.1	E	2,733.22	591.07	111.65	380.70	106.45	29.22	42.78	4,025.69	497
	6	Br.		50.22	75.00						125.22	
	7	11.3	E	1,015.74	613.99	20.43	100.32				1,750.48	155
Total		70.6		\$ 23,309.08	\$ 3,732.92	\$ 687.37	\$ 2,810.71	\$ 173.35	\$ 63.32	\$ 392.15	\$ 31,173.90	\$ 442
Montgomery	1	8.1	E	\$ 2,689.50	\$ 1,472.94	\$ 113.03	\$ 214.57			\$ 265.49	\$ 4,755.53	\$ 587
	2	18.3	E	4,569.05	2,831.16	368.71	304.93			452.66	8,526.51	466
	3	10.6	E	3,318.57	1,016.16	120.60	158.33			645.29	5,258.86	496
	4	15.0	E	4,686.79	3,366.03	618.75	199.96	3.57	479.61	97.37	10,021.48	567
Total		55.0		\$ 15,263.91	\$ 9,256.29	\$ 1,221.09	\$ 877.19	\$ 3.57	\$ 479.61	\$ 1,460.72	\$ 28,562.38	\$ 519
Muscatine	3	28.9	M	\$ 15,498.11	\$ 1,024.90	\$ 456.39	\$ 1,708.15	\$ 34.40	\$ 299.43	\$ 48.30	\$ 19,069.74	\$ 669
	4	20.6	E	6,620.90	1,446.57	1,025.15	451.90			412.00	9,965.82	483
	5	10.8	G	3,690.95	295.15	7.53	282.39			179.24	4,395.26	407
	6	15.6	G	11,742.73	945.42	56.19	887.84	13.80		112.78	13,788.76	882
	7	13.3	E	5,043.57	513.31	908.83	141.90	5.00	13.20	88.62	6,014.43	454
	8	9.5	G	3,910.10	359.15	61.50	95.90			303.50	4,820.15	507
Total		98.7		\$ 46,446.36	\$ 4,584.45	\$ 1,515.59	\$ 3,567.58	\$ 53.20	\$ 312.63	\$ 1,234.50	\$ 58,014.14	\$ 588

FINANCIAL STATEMENT

65

SCHEDULE NO. 20—Continued

County	Unit	Mile- age	Class- ifica- tion	Maintenance Proper				Betterments			Total Maintenance Proper and Betterments	Average Per Mile
				Surface	Road Bed	Struc- tures	Snow Removal	Surface	Road Bed	Structures		
O'Brien	1	22.5	P	\$ 1,058.25	\$ 428.92	\$ 75.06	\$ 2,089.00			\$ 385.46	\$ 4,906.78	\$ 219
	2	28.4	M	4,848.23	523.01	494.08	2,422.85			375.86	8,694.03	305
	3	24.0	G	6,986.00	438.75	73.76	825.34			340.92	8,695.76	361
Total		74.9		\$ 12,892.47	\$ 1,390.68	\$ 643.50	\$ 6,237.28			\$ 1,102.24	\$ 22,267.17	\$ 297
Oscola	1	27.3	G	\$ 9,839.44	\$ 644.55	\$ 30	\$ 3,015.19			\$ 132.56	\$ 13,632.04	\$ 499
	2	17.3	G	4,397.50	401.24		1,399.21			72.55	6,500.50	379
Total		44.6		\$ 14,437.03	\$ 1,135.79	\$ 30	\$ 4,414.40			\$ 205.11	\$ 20,192.63	\$ 453
Page	1	5.9	E	\$ 1,738.10	\$ 1,290.22	\$ 83.80	\$ 57.00			\$ 284.72	\$ 3,453.83	\$ 585
	2	17.2	E	4,072.79	2,220.37	122.58	298.19			93.90	6,717.83	391
	3	11.5	E	5,162.57	727.43	460.51	343.21			41.57	6,735.29	586
	4	18.3	E	2,489.43	1,596.42	263.79	121.11			2,450.27	8,017.02	438
	5	17.3	E	7,163.00	1,863.50	42.83	146.97			35.81	9,252.89	535
Total		70.2		\$ 21,625.58	\$ 7,688.03	\$ 1,073.00	\$ 876.48			\$ 2,912.27	\$ 34,176.06	\$ 487
Palo Alto	1	12.4	G	\$ 6,965.06	\$ 470.22	\$ 82.14	\$ 1,407.71			\$ 51.65	\$ 8,976.78	\$ 725
	2	13.5	G	7,628.00	548.39	47.22	1,015.18			61.20	9,900.65	733
	3	9.1	G	6,265.00	386.58	38.66	2,018.00			116.94	8,899.77	970
	4	11.2	P	548.30	368.74	65.78	894.82		\$ 3.10	131.01	1,981.75	177
	5	2.0	G	1,284.65	110.25	5.38	198.80			67.26	1,668.43	833
Total		48.2		\$ 22,692.57	\$ 1,884.18	\$ 230.18	\$ 6,105.20		\$ 3.10	\$ 428.06	\$ 31,352.38	\$ 650
Plymouth	1	16.8	P	\$ 748.46	\$ 877.40	\$ 69	\$ 480.58			\$ 90.31	\$ 2,107.53	\$ 131
	2	15.5	E	5,380.25	430.31	8.88	1,067.49			91.25	6,984.18	450
	3	18.6	M	3,071.51	1,250.28	50.18	817.30			136.40	5,345.76	287
	4	21.2	E	2,892.65	853.28	934.25	1,031.74			35.53	5,685.91	267
	5	7.9	E	1,977.80	254.68	237.23	419.82			428.24	2,924.64	370
	6	23.1	E	3,267.55	1,765.77	1,072.82	392.15		\$ 1,078.82	88.92	8,631.85	374
	7	17.6	E	2,780.15	1,816.66	165.32	499.89				5,350.44	304
Total		190.7		\$ 20,124.73	\$ 7,278.47	\$ 2,360.37	\$ 3,278.06		\$ 1,078.82	\$ 974.36	\$ 37,103.31	\$ 307

Pocahontas	1	14.1	G	\$ 3,548.00	\$ 1,092.32	\$ 560.13	\$ 88.47	\$ 702.57	\$ 44.25	\$ 34.59	\$ 265.61	\$ 5,241.12	\$ 400
	2	22.0	G	9,333.08	1,092.32	466.13	1,528.71	1,528.71	70.80		101.37	12,641.41	575
	3	6.2	G	1,494.46	159.73	30.08	329.30	329.30	23.84		23.84	2,045.10	200
	4	12.1	G	3,304.48	518.24	267.93	698.00	698.00	37.61		53.84	4,795.19	390
	5	15.0	G	6,969.19	445.71	43.37	1,152.04	1,152.04	50.89		68.52	8,719.72	581
Total		68.4		\$ 24,709.21	\$ 2,725.12	\$ 915.48	\$ 4,380.71	\$ 4,380.71	\$ 221.95	\$ 37.50	\$ 453.18	\$ 33,442.54	\$ 438
Polk	1	65.1	P	\$ 4,003.03	\$ 5,859.87	\$ 14,351.73	\$ 478.79				\$ 1,133.55	\$ 26,516.97	\$ 407
	2	0.5	G	373.00								373.00	746
	3	21.6	P	3,392.90	1,610.49	784.39	2,673.45				663.94	8,996.17	416
	4	4.9	P	548.50	421.80	51.91	65.00				26.88	1,194.00	229
	5	0.5	G	149.70								149.70	299
	6	7.8	G	1,943.52	172.33	129.36	33.25				28.57	1,001.63	295
Total		100.4		\$ 10,270.65	\$ 8,064.49	\$ 15,311.30	\$ 3,950.49				\$ 1,862.94	\$ 38,759.96	\$ 389
Pottawattamie	1	16.9	M	\$ 9,483.48	\$ 4,221.65	\$ 303.97	\$ 185.40				\$ 439.94	\$ 14,805.50	\$ 876
	2	34.8	E	17,044.12	7,558.23	3,621.64	1,616.72				388.56	30,264.27	879
	3	37.6	E	16,977.41	5,435.09	2,573.08	4,137.27				1,149.49	30,312.04	800
	4	5.8	E	4,938.60	1,533.03	47.87	65.20				87.79	6,602.49	1,154
	5	1.3	G	880.88	97.70	27.30	10.40				29.26	1,044.94	833
	6	1.1	P	137.75	*547.35	3.50	90				30.75	*374.45	641
	7	29.4	E	6,627.08	5,039.80	4,473.40	1,146.64				1,527.51	18,834.43	641
	8												
Total		136.9		\$ 56,108.82	\$ 23,948.15	\$ 11,050.66	\$ 7,160.53				\$ 3,648.30	\$ 101,579.31	\$ 800
Poweshiek	1	0.3	E	\$ 34.48	\$ 21.30		\$ 29.35					\$ 85.13	\$ 284
	2	8.9	M	6,393.06	1,296.71	291.22	573.25				76.08	8,494.27	954
	3	16.1	G	12,601.65	1,100.65	1.05	2,461.19				238.05	16,223.64	1,051
	4	25.0	G	20,809.45	2,283.16	129.54	1,410.07				280.28	31,065.28	1,244
	5	19.5	E	7,582.50	730.65	324.23	246.89				244.55	9,134.53	469
Total		69.8		\$ 53,291.23	\$ 5,431.87	\$ 716.04	\$ 4,732.75				\$ 846.47	\$ 65,729.85	\$ 942
Ringgold	1	13.2	M	\$ 3,106.08	\$ 832.71	\$ 413.14	\$ 182.40				\$ 60.83	\$ 4,695.15	\$ 353
	2	17.0	E	4,500.03	608.14	41.17	151.32				90.43	5,422.15	319
	3	12.9	G	4,689.24	507.36	241.40	65.70				20.52	5,914.22	458
	4	12.4	E	2,913.70	974.59	194.53	179.49				18.16	4,280.87	345
Total		55.5		\$ 15,300.85	\$ 3,363.20	\$ 849.96	\$ 530.20				\$ 189.94	\$ 20,983.20	\$ 367

SCHEDULE NO. 20—Continued

68

IOWA STATE HIGHWAY COMMISSION

FINANCIAL STATEMENT

69

County	Unit	Mileage	Classification	Maintenance Proper				Betterments			Total Maintenance Proper and Betterments	Average Per Mile
				Surface	Road Bed	Structures	Snow Removal	Surface	Road Bed	Structures		
Sac	1	7.7	G	\$ 3,594.75	\$ 183.25	\$ 34.53	\$ 289.30			\$ 52.46	\$ 4,154.29	\$ 539
	2	0.5	G	73.44	9.08	1.48	15.64			2.25	102.49	205
	3	24.5	G	10,170.39	906.51	86.55	1,295.29	\$ 428.30		178.83	13,005.87	533
	4	7.2	G	1,732.81	259.28	19.77	353.92			74.58	2,440.36	339
	5	22.8	G	7,702.53	517.55	91.22	886.46			135.92	9,383.68	412
	6	17.4	G	5,887.06	449.31	126.02	753.55			95.48	7,311.42	420
	7	19.1	G	4,347.42	607.60	33.03	986.02			111.35	6,086.01	319
Total		99.2		\$ 33,558.40	\$ 2,933.27	\$ 392.60	\$ 4,580.68	\$ 428.30		\$ 650.87	\$ 42,544.12	\$ 429
Scott	1	3.0	M	\$ 1,054.08	\$ 234.67	\$ 14.03	\$ 108.26		\$ 5.00	\$ 8.82	\$ 1,424.86	\$ 475
	2	1.2	G	746.55	111.11	13.42	57.39			.44	928.91	773
	3	23.5	P	3,245.95	3,006.80	700.62	858.52			271.49	8,083.38	344
	4	60.5	P	5,158.98	10,479.17	2,544.52	892.30			1,616.51	20,661.48	342
Total		88.2		\$ 10,205.56	\$ 13,831.75	\$ 3,272.50	\$ 1,886.47		\$ 5.00	\$ 1,897.26	\$ 31,008.63	\$ 353
Shelby	1	12.2	E	\$ 2,481.27	\$ 1,464.93	\$ 157.81	\$ 502.49			\$ 137.73	\$ 4,744.23	\$ 389
	3	13.2	E	5,496.88	981.95	27.41	399.20			87.33	6,982.72	529
	4	9.8	E	3,105.62	282.03	113.10	58.56			47.73	3,607.04	368
	5	14.5	E	2,336.05	1,981.83	765.64	309.71	\$ 307.60		188.93	5,884.85	406
Total		49.7		\$ 13,409.77	\$ 4,710.74	\$ 1,063.96	\$ 1,269.96	\$ 307.60		\$ 456.72	\$ 21,218.84	\$ 427
Sioux	1	5.2	P	\$ 378.62	\$ 28.80	\$ 1.00	\$ 27.50			\$ 24.34	\$ 460.26	\$ 88
	2	28.3	G	13,387.30	1,041.74	142.67	2,092.87		\$ 215.00	147.00	17,026.58	602
	3	28.9	G	16,097.12	1,061.88	469.87	2,107.84	\$ 106.65	\$ 87.70	237.18	20,168.24	698
	4	13.8	G	2,571.14	258.77	5.00	440.18			55.26	3,330.35	241
Total		76.2		\$ 32,434.18	\$ 2,391.19	\$ 618.54	\$ 4,668.39	\$ 106.65	\$ 302.70	\$ 463.78	\$ 40,985.43	\$ 538
Story	1	20.7	G	\$ 21,209.54	\$ 639.11	\$ 472.91	\$ 1,608.38			\$ 30.91	\$ 23,960.85	\$ 1,157
	2	11.0	G	9,775.00	266.45	185.70	38.20			2.70	10,268.05	933
	3	13.4	G	6,356.52	475.45	367.28	8.10			6.65	7,214.00	538
	4	12.8	G	4,670.27	410.05	128.41	34.15			2.70	5,245.58	410
	5	11.4	G	2,760.87	697.15	89.84	24.00			3.87	3,575.73	314
Total		69.3		\$ 44,772.20	\$ 2,488.21	\$ 1,244.14	\$ 1,712.83			\$ 46.83	\$ 50,264.21	\$ 726
Tama	1	27.1	M	\$ 8,807.57	\$ 888.70	\$ 625.65	\$ 1,541.87	\$ 1,700.41	\$ 117.25	\$ 1,251.01	\$ 14,932.46	\$ 551
	2	25.7	G	15,985.90	840.90	191.10	716.73			228.02	18,157.75	706
	3	7.0	G	5,435.19	587.40	61.08	173.20	167.10		31.67	6,304.04	901
	4	6.5	G	1,926.08	471.55	14.95	543.23	15.50		54.24	3,040.90	463
	5	8.6	E	1,842.98	230.75	42.90	1,049.75	58.00	\$ 3.25	65.68	3,343.31	389
Total		74.9		\$ 33,998.57	\$ 3,099.30	\$ 935.68	\$ 4,024.78	\$ 1,941.01	\$ 120.50	\$ 1,628.62	\$ 45,748.46	\$ 611
Taylor	1	13.3	E	\$ 3,506.90	\$ 1,366.42	\$ 230.67	\$ 56.00			\$ 25.82	\$ 5,275.81	\$ 397
	2	14.2	E	6,246.23	1,605.28	17.01	48.80			27.67	7,945.01	560
	3	6.5	E	1,451.05	290.27	19.93	25.60			15.65	1,805.50	278
	4	15.3	E	4,402.32	1,676.97	233.80	87.00			40.25	6,440.31	415
	5	1.1	E	233.50		7.95					241.45	219
Total		50.6		\$ 15,933.02	\$ 4,968.94	\$ 500.36	\$ 217.40			\$ 109.39	\$ 21,708.11	\$ 429
Union	1	16.6	E	\$ 2,793.61	\$ 2,063.30	\$ 37.30	\$ 392.61			\$ 391.40	\$ 5,678.31	\$ 342
	2	10.3	M	3,213.56	1,737.37	57.80	237.80			149.90	5,476.43	532
	3	8.5	E	2,370.84	253.98	19.66	266.75			173.15	3,084.38	363
	4	9.9	E	2,132.94	1,457.78	258.60	258.25			236.99	4,325.76	437
	5	10.8	E	2,342.02	1,006.68	9.40	232.56			300.96	3,911.02	362
Total		56.1		\$ 12,913.97	\$ 6,519.11	\$ 392.76	\$ 1,427.07			\$ 1,252.49	\$ 22,476.50	\$ 401
Van Buren	1	13.1	G	\$ 4,080.19	\$ 1,440.04	\$ 157.02	\$ 190.03			\$ 37.40	\$ 5,917.38	\$ 452
	2	4.0	E	1,990.26	405.36	54.33	78.52			9.77	2,547.24	637
	3	19.3	E	7,831.10	1,767.62	238.54	538.56			81.67	10,376.79	551
	4	18.2	M	8,632.52	1,907.79	2,254.70	336.11	129.20		93.51	13,224.63	727
Total		54.6		\$ 22,543.16	\$ 5,520.82	\$ 2,704.50	\$ 1,103.22	\$ 166.60		\$ 227.63	\$ 32,295.04	\$ 592
Wapello	1	8.6	P	\$ 1,680.60	\$ 865.56	\$ 234.98	\$ 333.74	\$ 332.65	\$ 318.78	\$ 1.22	\$ 4,007.33	\$ 466
	2	7.4	E	2,925.82	1,846.20	295.51	169.80	12.24		6.32	4,152.89	561
	3	11.6	E	3,478.82	1,883.88	736.63	570.15	296.54		79.93	6,735.95	581
	4	10.9	P	2,812.56	217.44	.96	465.57	3,207.05	147.26	40.10	6,950.94	638
	5	5.5	E	1,181.10	457.83	66.52	130.15	4.00		7.26	1,846.86	336
	6	Br.				305.45					305.45	
Total		44.0		\$ 11,178.90	\$ 5,160.21	\$ 1,630.65	\$ 1,456.41	\$ 4,042.48	\$ 466.04	\$ 134.82	\$ 23,969.03	\$ 545
Warren	1	14.1	G	\$ 4,634.86	\$ 696.76	\$ 1,400.78	\$ 366.80	\$ 9.60		\$ 114.67	\$ 7,173.47	\$ 509
	2	12.0	E	5,028.49	396.68	237.86	1,232.99			31.42	7,527.44	627
	3	12.2	M	2,612.04	396.48	561.49	151.88			138.83	3,860.72	316
	4	10.3	G	4,936.30	877.90	337.87	537.51			28.96	7,358.54	714
	5	15.3	M	7,108.20	649.68	213.30	515.48			33.99	8,506.65	566
	6	23.8	E	5,256.93	998.84	1,010.45	968.33			501.92	8,606.47	361
Total		87.7		\$ 29,581.82	\$ 4,477.34	\$ 4,451.75	\$ 3,602.99	\$ 9.60		\$ 849.79	\$ 43,032.29	\$ 491

SCHEDULE NO. 20—Continued

70

County	Unit	Mileage	Classification	Maintenance Proper				Betterments			Total Maintenance Proper and Betterments	Average Per Mile
				Surface	Road Bed	Structures	Snow Removal	Surface	Road Bed	Structures		
Washington	1	26.4	E	\$ 9,728.92	\$ 1,809.08	\$ 100.86	\$ 736.13			72.74	\$ 12,457.73	\$ 472
	2	15.2	G	6,037.50	3,144.80	106.55	370.82			98.88	9,758.55	642
	3	13.2	E	6,862.47	1,379.55	1,064.17	278.17	\$ 23.75		45.61	9,633.72	731
	4	26.9	E	8,548.58	349.08	1,414.55	543.55			132.46	11,033.22	410
	5	9.7	E	2,684.40	309.78	8.38	210.68			22.39	3,295.03	340
Total		91.4		\$ 33,916.87	\$ 7,062.29	\$ 2,694.51	\$ 2,138.75	\$ 23.75		\$ 373.08	\$ 46,198.25	\$ 505
Wayne	1	16.0	E	\$ 2,416.04	\$ 1,299.56	\$ 95.01	\$ 213.05			55.03	\$ 4,078.69	\$ 255
	2	9.6	E	3,160.50	413.16	47.74	185.59		\$ 14.00	49.60	3,870.50	403
	3	13.5	E	2,238.85	1,283.55	60.24	114.85			116.76	3,794.23	281
	4	6.8	E	991.50	793.25	16.16	25.29			243.12	2,069.23	304
	5	15.9	E	3,702.87	1,636.21	108.83	187.90			487.73	6,073.54	382
Total		61.8		\$ 12,509.76	\$ 5,405.73	\$ 327.98	\$ 676.50		\$ 14.00	\$ 952.24	\$ 19,886.21	\$ 322
Webster	1	13.7	G	\$ 5,670.99	\$ 219.18	\$ 260.65	\$ 569.99			91.39	\$ 6,803.20	\$ 497
	2	12.4	G	14,537.96	392.62	66.47	924.74	\$ 1,250.00		159.98	17,261.72	1,392
	3	9.3	G	12,949.36	169.84	55.39	741.23			76.42	13,992.15	1,506
	4	14.3	G	7,399.10	410.00	131.60	594.29	500.00		236.62	9,072.52	634
	5	26.3	G	10,967.48	537.79	179.13	862.34			184.00	12,729.74	484
	6	18.3	G	4,410.44	812.64	44.25	619.43			632.47	6,519.23	356
Total		94.3		\$ 55,746.33	\$ 2,452.07	\$ 737.40	\$ 4,302.93	\$ 1,750.00		\$ 1,380.83	\$ 66,369.56	\$ 704
Winnebago	1	22.6	G	\$ 8,289.17	\$ 424.80	\$ 44.62	\$ 3,320.26			137.00	\$ 12,215.85	\$ 540
	2	6.9	G	2,635.11	171.61	8.43	419.75			30.04	3,264.94	473
	3	23.9	G	8,162.31	519.04	63.67	3,413.13			167.50	12,325.65	516
Total		53.4		\$ 19,086.59	\$ 1,115.45	\$ 116.72	\$ 7,153.14			\$ 334.54	\$ 27,806.44	\$ 521
Winnebago	1	14.9	M	\$ 4,703.38	\$ 804.29	\$ 111.92	\$ 962.88	\$ 9.00		164.15	\$ 6,756.22	\$ 454
	2	12.2	E	2,399.68	1,343.55	702.61	3,262.02			40.71	7,009.47	556
	3	14.7	M	3,399.13	871.12	521.73	1,608.46	89.82		218.19	6,729.45	458
	4	28.4	G	8,236.12	1,163.75	1,611.24	2,724.57	2.63		160.84	13,899.15	489
	5	16.8	M	4,387.20	760.50	485.70	2,024.13			215.30	7,872.83	468
Total		87.0		\$ 23,005.51	\$ 4,943.21	\$ 3,493.20	\$ 10,742.96	\$ 93.05		\$ 799.19	\$ 43,167.12	\$ 496

IOWA STATE HIGHWAY COMMISSION

Woodbury	1	71.2	P	\$ 2,953.10	\$ 2,899.22	\$ 1,053.40	\$ 3,201.20					
	2	18.2	E	2,441.63	648.51	1,235.72	405.58			470.87	\$ 3,264.19	\$ 193
	3	7.2	E	849.56	280.07	33.79	93.70			400.98	5,132.42	282
	4	8.6	G	2,692.00	128.63	270.05	153.29			127.58	1,384.70	192
	5	11.6	G	1,631.19	515.05	354.59	139.03			149.78	3,393.75	306
	6	9.4	M	735.10	279.23	19.00	226.54			226.61	2,866.47	317
Total		126.2		\$ 11,302.58	\$ 4,660.71	\$ 2,906.55	\$ 4,229.34			\$ 141.36	\$ 14,111.23	\$ 150
Worth	1	18.8	G	\$ 12,606.49	\$ 356.76	\$ 526.37	\$ 1,349.78					
	2	26.1	G	7,377.60	395.65	585.71	2,190.47			93.82	\$ 15,023.22	\$ 709
	3	24.9	G	5,663.33	660.49	210.38	1,386.02	\$ 404.20		977.55	11,526.98	442
Total		69.8		\$ 25,737.42	\$ 1,412.90	\$ 1,322.46	\$ 4,926.27	\$ 404.20		157.28	\$ 8,481.70	\$ 341
Wright	1	12.5	G	\$ 6,823.49	\$ 112.12	\$ 193.71	\$ 506.66	\$ 12.19				
	2	12.3	G	5,048.36	444.46	331.72	710.05			105.45	\$ 7,843.62	\$ 627
	3	12.2	M	3,750.74	199.08	329.13	724.30	5.85		89.53	6,629.97	539
	4	21.4	M	4,936.14	984.88	84.00	1,012.68	813.23		116.04	5,901.52	486
	5	12.0	G	3,055.10	385.82	153.06	416.15	152.73		71.75	7,242.18	539
Total		70.4		\$ 23,613.83	\$ 2,125.36	\$ 1,093.62	\$ 3,459.84	\$ 997.45		155.08	\$ 4,189.86	\$ 348
Grand total		7078.1		\$2,335,330.06	\$431,532.44	\$189,590.35	\$361,917.37	\$ 64,557.61	\$ 14,038.54	\$ 97,031.51	\$3,513,957.88	\$ 496

*Credits.

†Includes 412.7 miles primary extensions within cities and towns maintained by state.

FINANCIAL STATEMENT

71

SCHEDULE NO. 21

STATEMENT SHOWING MAINTENANCE EXPENDITURES AND GRAND TOTAL BY COUNTIES PRIMARY ROAD
DECEMBER 1, 1926, TO NOVEMBER 30, 1927

County	Miles	Class- ifica- tion	Superintendence				Total Maintenance Proper and Betterments	Grand Total Expenditures for Maintenance	Average Expendi- ture Per Mile	Total Appropri- ation for Budget	Balance in Budget November 30, 1927
			Salary	Expense	Trans- portation	Sub- Total					
Adair	62.8	E	\$ 1,438.94	\$ 189.06	\$ 497.35	\$ 2,125.35	\$ 28,406.08	\$ 30,531.43	\$ 486	\$ 32,900.00	\$ 2,368.57
Adams	36.2	E	612.76	47.83	26.92	687.51	12,972.05	13,659.56	377	18,040.00	4,380.44
Allamakee	86.5	M	606.05	45.74	583.18	1,234.97	29,194.86	30,429.83	352	37,000.00	6,570.17
Appanoose	60.0	M	1,339.67	331.27	530.14	2,201.08	28,346.80	30,547.88	509	30,740.00	192.08
Audubon	45.8	E	1,811.27	301.83	450.35	2,563.45	29,860.15	32,423.58	708	32,615.00	182.42
Benton	90.8	M	1,479.74	538.48	842.65	2,860.87	34,659.99	37,520.86	413	39,420.00	1,859.14
Black Hawk	77.9	M	1,224.49	63.73	444.70	1,732.92	29,031.70	30,764.67	395	37,500.00	6,735.33
Boone	82.4	G	1,653.63	90.06	928.80	2,681.54	50,340.43	53,021.94	643	58,990.00	5,968.06
Bremer	78.6	M	803.29	73.32	706.70	1,583.31	31,688.9	33,272.23	423	41,000.00	7,727.77
Buchanan	48.1	M	830.86	57.79	671.20	1,559.85	20,852.21	22,412.06	466	29,000.00	6,587.94
Buena Vista	73.1	G	809.95	123.15	419.49	1,352.59	34,180.81	35,533.40	486	38,200.00	2,726.60
Butler	77.0	M	976.34	117.09	511.50	1,604.93	36,964.42	38,569.35	501	43,278.00	4,708.65
Calhoun	80.8	G	2,348.18	251.94	762.21	3,362.33	42,903.81	46,266.14	573	51,875.00	5,608.86
Carroll	74.5	M	822.41	82.95	631.80	1,537.16	38,204.30	39,741.46	534	42,400.00	2,658.54
Cass	74.6	E	847.02	53.10	572.90	1,473.02	49,473.53	51,946.55	682	55,750.00	3,783.45
Cedar	79.5	M	1,446.20	425.77	410.21	2,282.18	51,847.77	54,129.95	681	54,450.00	320.95
Cerro Gordo	56.8	M	779.24	28.31	251.00	1,058.55	22,413.02	23,471.57	412	25,718.00	2,246.43
Cherokee	81.8	M	1,050.51	303.63	282.36	1,636.50	24,754.19	26,390.69	325	32,185.00	5,794.31
Chickasaw	49.9	M	1,126.76	92.38	400.00	1,619.14	32,474.00	34,133.84	684	37,818.00	3,684.16
Clarke	47.6	E	1,173.37	40.13	814.66	2,028.16	22,082.06	24,110.82	507	24,200.00	89.18
Clay	57.4	G	1,115.11	87.10	441.90	1,644.11	50,227.67	51,871.78	504	56,085.00	4,213.22
Clayton	117.1	M	750.74	169.32	619.30	1,539.36	52,700.31	54,239.67	461	59,050.00	4,720.33
Clinton	94.3	M	615.67	98.67	466.20	1,180.54	24,322.06	25,502.60	270	31,255.00	5,752.40
Crawford	88.1	M	817.48	67.78	604.50	1,489.76	38,308.08	40,087.84	455	43,515.00	3,427.16
Dallas	91.7	M	1,171.75	79.25	309.20	1,560.20	51,736.17	53,296.35	604	60,800.00	7,513.65
Davis	48.2	M	1,255.11	27.90	154.20	1,437.21	23,797.33	25,233.90	524	27,400.00	2,166.10
Decatur	56.7	E	1,136.12	151.35	631.14	1,918.61	28,168.34	30,086.95	531	30,300.00	213.05
Delaware	63.0	M	492.64	69.18	182.20	744.02	31,582.59	32,325.61	513	34,000.00	1,674.39
Des Moines	41.4	M	1,524.61	80.60	796.95	2,402.16	24,023.36	26,425.58	638	26,000.00	239.42
Dickinson	48.8	M	1,069.76	47.01	492.10	1,608.87	28,178.00	29,786.87	609	30,130.00	403.13
Dubuque	85.2	M	1,426.11	186.09		1,612.20	47,764.44	49,377.24	580	52,500.00	3,122.76
Emmet	44.7	G	810.54	217.42	252.00	1,279.96	29,244.09	30,524.05	683	32,805.00	2,280.95
Fayette	111.8	M	1,534.30	71.48	663.60	2,269.38	50,477.98	52,095.71	466	60,000.00	7,904.29
Floyd	74.8	M	1,538.49	166.75		2,305.24	31,902.00	34,361.29	462	35,207.00	3,845.61

IOWA STATE HIGHWAY COMMISSION

Franklin	48.1	G	527.32	31.39	76.00	634.71	15,739.96	16,374.67	340	25,883.00	9,508.13
Fremont	60.3	E	1,246.78	223.33	404.41	1,874.52	34,009.08	35,883.60	595	37,940.00	2,056.40
Greene	84.4	M	975.79	73.02	708.70	1,757.51	32,861.05	34,618.56	410	34,900.00	286.44
Grundy	66.4	G	768.27	64.41	516.20	1,348.88	39,888.76	41,237.64	621	41,500.00	262.36
Guthrie	75.4	M	1,839.41	677.89	530.31	3,047.61	48,987.72	52,035.33	690	54,200.00	2,162.67
Hamilton	71.0	G	1,017.73	75.62	617.54	1,710.89	42,546.14	44,257.03	618	44,400.00	142.97
Hancock	60.3	M	916.80	66.72	546.80	1,484.32	22,618.56	24,102.88	400	27,270.00	3,170.12
Hardin	71.2	G	1,618.03	65.19	283.90	1,967.12	45,526.04	47,493.16	667	48,638.00	1,144.84
Harrison	76.7	M	1,831.51	487.64	546.02	2,865.17	43,809.27	46,674.44	610	48,505.00	1,814.56
Henry	53.7	E	932.19	124.17	163.20	1,219.56	25,465.24	26,684.80	480	32,270.00	5,585.20
Howard	55.6	M	1,506.94	189.71	567.80	2,264.45	31,900.80	34,165.25	616	37,584.00	3,419.75
Humboldt	45.8	M	800.96	277.47	369.90	1,448.33	25,969.62	27,417.94	601	34,680.00	7,192.06
Ida	55.6	M	544.00	30.10	397.05	971.15	31,621.38	32,612.53	587	34,380.00	1,767.47
Iowa	67.7	M	705.93	73.81	135.80	915.54	35,139.08	36,054.62	533	36,765.00	713.38
Jackson	80.7	M	815.32	65.60	170.61	1,051.53	31,001.38	32,052.91	405	39,635.00	6,082.09
Jasper	95.1	M	1,688.34	89.76	971.76	2,749.86	62,064.64	65,409.50	688	68,040.00	2,630.50
Jefferson	48.5	M	1,030.14	29.79	358.30	1,398.23	20,357.83	21,756.06	449	22,505.00	838.94
Johnson	73.1	M	1,562.72	79.80	729.96	2,372.48	33,822.96	36,195.44	482	37,105.00	879.59
Jones	62.2	M	1,388.80	101.27	547.98	2,038.05	38,653.02	40,691.07	654	41,267.00	589.93
Keokuk	84.7	M	926.35	166.09	454.94	1,547.38	45,902.64	47,450.00	560	48,200.00	810.00
Kossuth	93.7	M	1,542.25	53.63	165.20	1,761.08	53,838.97	55,600.05	593	63,770.00	10,169.95
Lee	86.0	M	935.87	47.87	194.80	1,178.54	43,235.27	44,414.81	515	50,155.00	740.19
Linn	98.1	M	1,768.48	533.83	600.15	2,902.46	51,273.33	54,145.79	551	61,940.00	10,094.21
Louis	54.9	E	644.37	70.82	469.20	1,184.39	25,071.25	26,255.64	478	26,305.00	79.36
Lucas	58.1	E	1,087.48	114.39	1,050.36	2,252.23	29,116.13	31,368.36	540	33,100.00	1,731.64
Lyon	71.3	G	533.30	179.10	368.00	1,080.40	26,734.96	27,814.39	390	28,070.00	235.70
Madison	58.3	M	1,287.07	398.49	531.47	2,217.03	28,681.75	30,898.78	530	36,320.00	5,421.22
Mahaska	87.1	M	1,139.40	77.03	471.10	1,707.53	40,877.48	42,585.01	489	43,195.00	639.99
Marion	95.8	M	76.00	304.86	419.69	1,491.55	37,822.89	39,314.35	410	40,200.00	885.65
Marshall	51.4	E	994.35	40.34	547.75	1,582.42	24,809.02	26,491.44	515	27,610.00	1,118.56
Mills	49.6	E	1,104.88	121.35	615.30	1,841.53	31,401.84	33,243.37	670	36,455.00	3,211.63
Mitchell	61.5	E	896.81	41.87	896.50	1,835.18	31,380.07	32,215.25	526	39,206.00	2,017.75
Monona	73.4	M	803.42	295.49	940.16	2,039.07	20,684.72	22,723.79	310	23,400.00	746.21
Monroe	79.6	E	1,351.89	203.05	549.13	2,104.07	31,173.60	33,277.67	471	34,300.00	1,022.33
Montgomery	55.0	E	1,281.47	110.24		1,391.71	28,562.38	29,954.09	545	30,095.00	740.91
Muscatine	98.7	M	1,272.08	129.44	186.26	1,587.78	38,014.14	39,601.92	604	62,065.00	2,462.08
O'Brien	71.9	M	989.47	185.90	306.05	1,481.42	22,267.17	23,748.59	317	25,500.00	1,751.41
Osceola	44.6	G	545.39	39.35	452.32	1,037.06	29,192.63	30,229.69	476	32,780.00	2,550.31
Page	70.2	E	1,261.30	231.55	387.56	1,880.41	34,176.96	36,057.37	514	39,835.00	3,777.63
Palo Alto	48.2	M	980.91	105.37	545.30	1,582.08	31,332.39	32,914.46	683	33,487.00	502.54
Plymouth	129.7	M	1,111.45	141.18	463.44	1,716.07	57,106.31	58,822.38	322	65,000.00	6,180.62
Pocahontas	68.4	G	1,378.29	143.82	535.10	2,057.21	32,442.54	35,499.79	519	42,533.00	7,033.21
Polk	100.4	M	978.66	117.31	465.50	1,561.47	38,759.96	40,321.43	402	48,000.00	7,678.57
Pottawattamie	126.9	M	2,298.82	530.19	434.82	3,263.83	101,379.31	104,632.35	826	105,775.00	8,857.35
Poweshiek	69.8	M	918.34	44.32	709.94	1,672.60	65,729.85	67,402.45	566	71,000.00	3,597.55
Ringgold	55.5	M	1,159.67	209.24	420.84	1,789.75	20,283.39	22,073.14	397	24,700.00	2,626.86
Sac	99.2	G	1,070.89	87.33	315.01	1,473.23	42,544.12	44,017.35	444	52,140.00	8,122.65
Scott	88.2	M	1,613.40	78.40	265.00	1,956.80	31,088.03	33,045.43	375	33,070.00	14.43
Shelby	49.7	E	891.97	267.94	838.23	2,017.24	71,218.84	73,236.08	463	73,195.00	2,041.08

FINANCIAL STATEMENT

SCHEDULE NO. 21—Continued

74

IOWA STATE HIGHWAY COMMISSION

County	Miles	Class- ifica- tion	Superintendence				Total Maintenance, Proper and Betterments	Grand Total Expenditures for Maintenance	Average Expendi- ture Per Mile	Total Appropri- ation for Budget	Balance in Budget November 30, 1927
			Salary	Expense	Trans- portation	Sub- Total					
Sioux	76.2	M	948.21	44.10	469.00	1,461.31	40,985.43	42,446.74	557	44,800.00	2,353.26
Story	69.3	G	1,182.28	104.72	562.30	1,849.30	50,264.21	52,113.51	752	55,170.00	3,066.49
Tama	74.9	M	1,512.97	429.58	829.30	2,771.85	45,748.46	48,520.31	648	51,000.00	2,479.69
Taylor	50.6	E	1,116.80	279.49	425.40	1,821.69	21,708.11	23,529.80	465	25,345.00	1,815.20
Union	56.1	M	1,160.49	60.51	896.30	2,027.30	22,476.30	24,503.60	437	31,200.00	6,696.40
Van Buren	54.5	M	841.86	139.08	372.00	1,352.94	32,266.04	33,618.98	617	33,935.00	316.02
Wapello	44.0	M	1,215.18	74.07	480.88	1,770.13	23,969.62	25,769.75	586	26,640.00	870.25
Warren	87.7	M	968.92	233.41	392.69	1,595.02	43,033.29	44,628.31	509	50,810.00	15,181.69
Washington	91.4	M	907.06	329.30	228.08	1,464.44	46,198.25	47,662.69	521	48,110.00	447.31
Wayne	61.8	E	877.60	66.88	364.96	1,309.44	19,886.21	21,195.65	343	23,200.00	2,004.35
Webster	94.3	G	1,471.69	47.81	536.24	2,055.74	66,369.56	68,425.30	726	71,505.00	3,079.70
Winnebago	53.4	G	1,272.36	89.36	402.90	1,764.62	27,806.44	29,571.06	554	33,928.00	4,356.94
Winneshiek	87.0	M	965.88	90.48	231.54	1,296.90	43,167.12	44,464.02	511	47,000.00	2,535.98
Woodbury	126.2	M	770.85	176.70	565.20	1,512.75	27,940.55	29,453.30	233	36,000.00	6,546.70
Worth	69.8	G	1,113.23	100.41	667.00	1,880.64	35,031.90	36,912.54	529	37,330.00	417.46
Wright	70.4	M	1,501.86	1,109.76	904.01	3,515.63	31,828.15	35,343.78	502	35,750.00	415.22
Totals	*7,078.1		\$111,663.26	\$ 16,023.01	\$ 47,878.07	\$175,564.34	\$3,513,967.88	3,689,522.22	\$ 521	\$4,000,555.00	\$ 320,082.78

General expenditures (Equipment and supplies not assigned to Counties) \$ 53,687.88
Grand total expenditures 3,743,210.10
E—Earth. G—Gravel. P—Paving and M—Mixed (embraces two or more classifications).
*Includes 412.7 miles Primary Extensions within cities and towns maintained by State.

State of Iowa
PART TWO
OF
REPORT OF THE
State Highway Commission
FOR THE YEAR
January 1, 1927 to January 1, 1928
ISSUED BY
STATE HIGHWAY COMMISSION
Commissioners
CARL C. RIEPE, Chairman
H. E. DEAN
C. L. NILES
H. A. DARTING
T. J. O'DONNELL
AMES, IOWA
FEBRUARY 1, 1928

INDEX

Table Number

1. Bridge and Road Work Expenditures—County Fund.
2. Bridge and Culvert Construction—Road Construction and Maintenance—County Funds.
3. Township Road Expenditures for Construction and Maintenance.
4. Classified Bridge and Culvert Construction.
5. Classification of Permanent Bridge and Culvert Construction for which Warrants were issued in 1927.
6. Classification of Temporary Bridge and Culvert Construction for which Warrants were issued in 1927.
7. Repairs to Bridges and Culverts and Culvert Material purchased for Townships.
8. Bridge Equipment, Unused Material, Filling Bridges and Culverts and Special Cases.
9. Comparison of Bridge and Culvert Construction 1922-23-24-25-26 and 27.
10. Classification of Road Work.
11. Classified Road Construction.
12. Classified Road Maintenance.
13. R. R. Crossings, Gravel Pits, Right of Way and other Special Cases.
14. Progress and Condition Report, County Roads.
15. Secondary Road Districts Petitioned for and Established.
16. Gravel Pits.
17. Total and Relative Cost of Earth, Gravel and Paved Roads.
18. Road and Bridge Work Planned by and Constructed by County Engineers.
19. Cost of County Engineering.
20. Financial Statement—Bridge and Motor Vehicle Funds.
21. Financial Statement—County Road Fund.
22. Financial Statement—Township Funds.
23. Bonded Indebtedness.
24. Total Indebtedness for Road and Bridge Work January 1, 1928.
25. Classification of Township Road Work.
26. Progress and Condition Report, Township Roads.
27. Inventory of Equipment and Machinery showing Estimated Value January 1, 1928.
28. Mileage of Counties and Total Mileage of State.

PART TWO

SUMMARY OF ANNUAL REPORTS OF COUNTY ENGINEERS

INTRODUCTION

This summary is prepared from the Annual Reports of the County Engineers of the ninety-nine counties of Iowa and submitted in accordance with the provisions of Section 252—Code of 1927.

The County Engineers' reports include detailed statements of all county expenditures for road and bridge work, and also detailed reports of township expenditures in so far as County Engineers were able to obtain data from Township Clerks.

Statements of expenditures are based on warrants issued by the County Auditors for the year 1927. The County Engineers obtain the information contained in their reports from the following sources:

- (a) Total expenditures from County Bridge and County Road Funds, from County Auditor's Warrant Register; detailed classification of these expenditures from County Engineer's Claim Register.
- (b) Financial Statement of the receipts and disbursements in above named funds, from County Treasurer's ledger.
- (c) Statement of county's indebtedness from records of County Auditor and County Treasurer.
- (c) Statement of county's indebtedness from records of County Auditor and County Treasurer.
- (d) Statement of classified expenditures from all township funds, and financial statement of receipts and disbursements in said funds, from annual reports of township clerks.

This report includes a general summary of the activities of the ninety-nine counties, and twenty-eight summary tables showing in detail the expenditures for road work on the secondary system and bridge work on all roads paid for from county funds, and the present financial condition of the counties.

Summary of Financial Statement for Entire State

ANNUAL REPORT OF COUNTY ENGINEERS

JANUARY 1, 1927, TO JANUARY 1, 1928

Total Expenditures:

During 1927, the counties and townships spent \$21,599,991.84 for road and bridge work on the 96,555.95 miles of road in the county and township road systems. The total expenditure for both road and bridge work is an average of \$223.70 per mile on the total mileage above named. The expenditures are classified as follows.

Bridge work paid for from county funds.....	\$ 5,933,730.32
Road work on county system.....	6,757,335.00
Road work on township roads.....	8,908,926.52

Total.....\$21,599,991.84

The expenditure for bridge work alone averaged \$61.45 per mile.

The expenditure for road work on the county system averaged \$571.13 and on the township road system \$105.15 per mile.

The following schedule compares expenditures for the past several years, according to purpose for which spent and according to the fund from which derived.

TOTAL EXPENDITURES FROM COUNTY FUNDS FOR ROAD AND BRIDGE WORK

	1923	1924	1925	1926	1927
Bridge work on both county and township roads.....	\$ 5,753,967.42	\$ 5,708,837.97	\$ 5,849,099.87	\$ 5,218,844.20	\$ 5,933,730.32
Road work on county roads.....	3,864,782.83	4,034,618.48	4,311,239.57	5,217,089.17	6,757,335.00
Road work on township roads.....	6,048,826.43	6,616,022.16	6,839,226.08	7,712,907.28	8,908,926.52
Totals.....	\$15,667,576.68	\$16,359,498.61	\$16,999,565.52	\$18,248,831.65	\$21,599,991.84

TOTAL EXPENDITURES FROM COUNTY AND TOWNSHIP FUNDS

	1923	1924	1925	1926	1927
County bridge fund.....	\$ 5,619,176.75	\$ 5,587,351.85	\$ 5,659,146.72	\$ 5,014,914.11	\$ 5,741,096.09
County road fund.....	3,949,407.23	4,121,896.32	4,376,688.73	4,935,063.20	6,039,573.24
Motor vehicle road fund.....	4,403.57				
Secondary road special assessments.....	79,242.67	95,337.95	44,003.75	373,215.43	426,962.31
Township funds.....	5,921,408.39	6,490,004.92	6,677,870.81	7,367,443.70	8,563,551.77
All other sources.....	93,958.07	65,417.37	251,455.51	558,195.21	828,967.83
Totals.....	\$15,667,576.68	\$16,359,498.61	\$16,999,565.52	\$18,248,831.65	\$21,599,991.84

EQUIPMENT AND TOOLS ON HAND

Reports of county engineers show that the several counties owned equipment and tools for road and bridge work valued on January 1, 1928, at \$1,171,917.00. A summary of the principal items of equipment reported is as follows:

Items	Number	Estimated Value
Tractors	260	\$421,450.00
Trucks	224	121,730.00
Automobiles	62	10,345.00
Snow Plows	33	23,800.00
Concrete Mixers	90	16,780.00
Heavy Graders	230	124,370.00
Patrol Graders	1,193	138,815.00
Planers	78	7,475.00
Maintainers	556	71,453.00
Pile Drivers	90	10,680.00
Wheeled Scrapers	527	15,150.00
Slip Scrapers	1,102	5,993.00
Road Drags	1,861	13,205.00
Fresnos	329	3,938.00
Plows	273	3,234.00
Camp Equipment	106	10,240.00
Small Tools and Miscellaneous.....		173,259.00

Total.....\$1,171,917.00

A detailed statement of the inventory of equipment in each county is given in Summary Table No. 27, Parts 1 and 2.

This does not include equipment owned by townships which consists principally of blade graders, tractors, drags, wheeled scrapers, slip scrapers, plows and small tools.

TOTAL INDEBTEDNESS FOR ROAD AND BRIDGE WORK
County Bridge Fund

	January 1, 1924	January 1, 1925	January 1, 1926	January 1, 1927	January 1, 1928
Outstanding bills.....	\$ 125,444.18	\$ 80,491.11	\$ 83,139.93	\$ 49,305.60	\$ 80,029.03
Outstanding warrants.....	249,398.86	212,819.12	294,648.84	151,735.21	263,167.92
Outstanding bonds.....	14,272,651.08	13,767,626.46	13,439,071.00	12,531,247.72	11,921,846.68
Total bridge indebtedness.....	\$14,647,494.12	\$14,060,936.69	\$13,813,859.77	\$12,732,288.53	\$12,265,044.53

County Road Fund

	January 1, 1924	January 1, 1925	January 1, 1926	January 1, 1927	January 1, 1928
Outstanding bills.....	\$ 149,661.22	\$ 74,666.57	\$ 85,701.63	\$ 90,128.55	\$ 109,990.23
Outstanding warrants.....	417,019.94	111,479.04	93,406.93	83,173.70	103,644.86
Outstanding bonds.....	8,807,354.20	8,939,365.96	8,490,716.15	7,542,746.93	7,326,412.02
Total road indebtedness.....	\$ 9,374,035.36	\$ 9,125,511.57	\$ 8,669,824.71	\$ 7,716,049.18	\$ 7,740,047.11
Total indebtedness.....	\$24,021,529.48	\$23,186,448.26	\$22,483,684.48	\$20,448,337.71	\$20,014,091.64

Cash Balances January 1, 1928:

On January 1, 1928, there were cash balances on hand in the county and township road and bridge funds amounting to \$3,576,116.69 as follows:

County bridge fund	\$ 710,469.88
County road fund	1,153,046.09
Total county balance	1,863,515.97
Township road, drag and drainage funds.....	1,712,600.72

Total.....\$3,576,116.69

Indebtedness:

On January 1, 1928, there were outstanding bonds, for road and bridge work, amounting to \$19,589,291.16 as follows:

Bridge bonds outstanding	\$11,921,846.68
Road bonds outstanding	7,667,444.48

Total bonds outstanding

Bonds issued during 1927:

Bridge bonds	\$ 221,500.00
Road bonds	670,000.00

Total

Bonds retired during 1927:

Bridge bonds	\$ 867,983.52
Road bonds	272,031.86

Total

Net decrease in bonds outstanding

TOTAL ROAD MILEAGE

A check of the county and township road mileage was made following the passage of the gasoline tax bill by the 41st G. A., and some slight changes appear as from time to time the roads are either relocated or taken into another system. This year it appears that there are 11,831.59 miles of county roads, 84,724.36 miles of township roads which together with the 6,665.40 miles of primary roads, makes a total of 103,221.35 miles in the state.

A detailed showing as to the mileage of each county will be found in Summary Table No. 28.

CULVERT MATERIAL PURCHASED FOR TOWNSHIPS

Operating under the law which provides that counties may furnish townships with the materials for temporary culverts, the 1,611 townships were furnished material in 1927 at a total cost to the counties of \$563,615.10.

A summary of the cost of material of various classes furnished in 1925, 1926 and 1927 is as follows:

	1925	1926	1927
Corrugated pipe	\$284,360.68	\$354,801.64	\$395,435.76
Concrete pipe	65,958.93	71,341.40	77,676.38
Lumber	56,751.30	57,645.92	83,398.33
Miscellaneous material ..	12,915.73	10,334.16	7,104.63
Total.....	\$419,986.64	\$494,123.12	\$563,615.10

SUMMARY OF ROAD WORK AND EXPENDITURES
FOR ENTIRE STATE

County Road Expenditures:

During the year 1927 the total expenditures for road work on county roads was \$6,757,335.00, or an average cost of \$571.13 per mile.

The above total expenditure does not include items amounting to \$216,020.97 listed under bridge work for filling of bridges and culverts but paid out of county road fund.

The classification of work, amount and percentage of expenditure for construction, maintenance and special cases is shown below:

Construction		Maintenance		Special Cases	
Amount	%	Amount	%	Amount	%
\$ 2,941,422.50	43.53	\$ 3,292,048.30	48.72	\$ 523,864.20	7.75

A total of 1,481.71 miles of county roads were constructed during 1927 as follows:

Class of Construction	Miles of County Road System
Built to permanent grade.....	636.34
Gravel surfaced	841.45
Hard surfaced	3.92
Totals	1,481.71

Condition of the county road system January 1, 1928, was as follows:

Condition	County
Miles of earth road not built.....	7,098.18
Miles of earth road built to permanent grade.....	858.19
Miles surfaced with gravel.....	3,889.29
Miles paved	5.08
Total miles in system.....	11,831.59

The total expenditure for repairing and maintaining county roads was \$3,292,048.30 of which \$1,719,915.37 was spent for patrol maintenance including dragging, \$852,453.54 for gang maintenance and \$719,679.39 for equipment and tools, or an average of \$279.00 per mile.

The comparative cost of maintenance of earth, gravel and paved road for the years 1925, 1926 and 1927 is shown by the following table:

	County System	
	Number of Miles	Average Cost Per Mile
Earth		
1925	8,781.11	\$ 238.00
1926	8,323.25	259.00
1927	7,804.32	277.00
Gravel		
1925	2,500.06	237.00
1926	3,223.45	249.00
1927	4,021.29	280.00
Paved		
1925	1.00	115.00
1926	1.00	11.00
1927	5.98	22.00

Township Road Work:

Reports from 1,374 of the 1,611 townships were received. Average expenditures for the 237 townships which did not report are included in tabulations in this report.

The 1,374 townships reporting show a total road expenditure of \$7,598,302.30 or an average of \$5,530.06 per township. In 1926 the average township expenditure was \$4,790.63. The township road work for 1927 is classified as follows:

Construction	\$ 2,102,949.38	23.61%
Maintenance	6,728,403.44	75.52%
Special cases	77,573.70	.87%
Total	\$ 8,908,926.52	100.00%

The township expenditures reported are shown in detail in Summary Tables Nos. 3, 22 and 25.

Condition of the township road system January 1, 1928, was as follows:

Condition	Township
Miles of earth road not built	80,872.73
Miles of earth road built to permanent grade	377.65
Miles surfaced with gravel	3,473.98
Total miles in system	84,724.36

SECONDARY ROAD DISTRICTS

During 1927, under the provisions of Section 4746, Chapter 241, Code of 1924, 484 secondary road districts were petitioned for in 32 counties proposing the gravel surfacing of 1,003.40 miles of road, of which 215.25 miles was county and 788.15 was township.

Two hundred fifty-six secondary road districts were established, embracing 706.77 miles of road, of which 177.22 was county and 529.55 township. Contracts were let for graveling 524.10 miles, 114.05 on the county and 410.05 on the township system.

Graveling was completed on 470.48 miles, of which 85.73 was county and 384.75 township.

The average cost of gravel surfacing completed on secondary roads was \$1,424.06 per mile.

One-fourth of the cost of graveling has been assessed against lands within the several districts. The average width of assessment districts was 1.65 miles and the assessment per acre was approximately 29 cents.

A more detailed showing as to the counties in which secondary roads were improved under the district plan will be found in Summary Table No. 15.

COMPARISON OF CLASSIFIED PERMANENT BRIDGE AND CULVERT CONSTRUCTION

No.		1926	1927	Five Year Period
		Amount	Amount	Amount
1	Concrete culverts (Box, Cfr., arch and pipe)	\$ 1,271,962.60	\$ 1,292,367.41	\$ 6,641,513.07
2	Headwalls and culverts lengthened	73,239.04	92,778.89	407,240.94
3	Concrete slab bridges	55,904.09	62,766.97	325,176.50
4	Concrete arch bridges			74,171.42
5	Concrete abutments	29,506.13	24,350.06	186,409.08
6	Concrete deck girders	36,642.88	29,301.00	173,597.72
7	Retaining walls			1,365.47
8	I-beam spans—concrete abutments	256,116.04	287,604.14	1,722,559.37
9	Steel girders—concrete abutments			194.20
10	Pony truss—concrete abutments	289,225.26	403,923.31	2,148,071.44
11	High steel trusses—concrete abutments	112,300.19	218,165.11	744,554.43
12	Miscellaneous permanent construction	51,284.51	66,989.04	216,451.84
	Totals	\$ 2,179,368.00	\$ 2,468,615.85	\$12,641,404.57

COMPARISON OF CLASSIFIED TEMPORARY BRIDGE
AND CULVERT CONSTRUCTION

No.		1926	1927	Five Year Period
		Amount	Amount	Amount
1	Concrete pipe culverts.....	\$ 20,420.49	\$ 56,944.63	\$ 179,383.49
2	Corrugated pipe culverts.....	98,998.10	95,185.01	434,929.77
3	I-beam spans—piling abutments.....	77,333.42	101,245.05	337,315.65
4	Pony truss on piling—wood floor.....	83,900.26	39,412.85	260,787.30
5	Wood pile bridges.....	316,480.47	396,773.65	1,459,411.45
6	Misc. temporary bridges and culverts.....	23,442.99	25,072.52	140,245.86
	Totals.....	\$ 567,670.73	\$ 714,633.71	\$ 2,812,073.52
	Grand totals.....	\$ 2,744,038.73	\$ 3,183,249.56	\$15,453,478.09

COMPARISON OF CLASSIFIED PERMANENT BRIDGE
AND CULVERT CONSTRUCTION

No.		1923	1924	1925
		Amount	Amount	Amount
1	Concrete culverts (Box, Cfr., arch and pipe).....	\$ 1,337,958.55	\$ 1,398,594.81	\$ 1,340,629.61
2	Headwalls and culverts lengthened.....	76,725.66	78,577.70	85,908.06
3	Concrete slab bridges.....	63,719.54	55,523.48	97,201.91
4	Concrete arch bridges.....	73,840.64	330.78	
5	Concrete abutments.....	56,838.30	35,000.61	40,754.08
6	Concrete deck girders.....	38,834.36	29,735.84	38,973.64
7	Retaining walls.....	1,365.47		
8	I-beam spans—concrete abutments.....	443,813.51	384,857.06	349,868.02
9	Steel girders—concrete abutments.....		194.20	
10	Pony truss—concrete abutments.....	573,637.11	390,452.58	490,783.15
11	High steel trusses—concrete abutments.....	65,101.82	178,856.51	170,664.80
12	Miscellaneous permanent construction.....	23,533.24	14,439.47	60,205.58
	Totals.....	\$ 2,755,508.20	\$ 2,566,563.64	\$ 2,674,348.38

COMPARISON OF CLASSIFIED TEMPORARY BRIDGE
AND CULVERT CONSTRUCTION

No.		1923	1924	1925
		Amount	Amount	Amount
1	Concrete pipe culverts.....	\$ 27,729.64	\$ 36,713.41	\$ 37,575.32
2	Corrugated pipe culverts.....	84,692.14	86,279.87	74,779.65
3	I-beam spans—piling abutments.....	43,904.09	32,052.67	82,740.42
4	Pony truss on piling—wood floor.....	37,296.18	83,080.85	65,037.16
5	Wood pile bridges.....	238,909.53	240,378.26	266,809.54
6	Misc. temporary bridges and culverts.....	23,059.13	20,167.75	48,503.47
	Totals.....	\$ 455,630.71	\$ 498,672.81	\$ 575,445.56
	Grand totals.....	\$ 3,211,158.91	\$ 3,065,236.45	\$ 3,249,794.44

COMPARISON OF EXPENDITURES FOR PERMANENT AND
TEMPORARY BRIDGE CONSTRUCTION

	1923		1924		1925	
	Expenditures	%	Expenditures	%	Expenditures	%
Permanent bridges and culverts—county.....	\$ 2,755,508.20	75.81	\$ 2,566,563.64	73.17	\$ 2,674,348.38	72.87
Temporary bridges and culverts.....	455,630.71	12.54	498,672.81	14.22	575,445.56	13.08
Culvert materials furnished townships.....	423,421.79	11.65	442,641.17	12.61	419,986.64	11.45
Totals.....	\$ 3,634,560.70	100.00	\$ 3,507,877.62	100.00	\$ 3,669,781.08	100.00

	1926		1927		Five Year Period	
	Expenditures	%	Expenditures	%	Expenditures	%
Permanent bridges and culverts—county.....	\$ 2,176,368.00	67.21	\$ 2,468,615.85	65.89	\$12,641,404.57	71.03
Temporary bridges and culverts.....	567,670.73	17.58	714,633.71	19.07	2,812,073.52	15.80
Culvert materials furnished townships.....	494,123.12	15.21	563,615.10	15.04	2,343,787.82	13.17
Totals.....	\$ 3,238,161.85	100.00	\$ 3,746,864.66	100.00	\$17,797,265.91	100.00

COMPARISON OF CLASSIFIED BRIDGE EXPENDITURES
Amounts

Classification	1923	1924	1925	1926	1927	Total Five Year Period
Permanent bridges and culverts—county.....	\$2,755,508.20	\$2,566,563.64	\$2,674,348.38	\$2,176,368.00	\$2,468,615.85	\$12,641,404.57
Temporary bridges and culverts.....	455,630.71	498,672.81	575,445.56	567,670.73	714,633.71	2,812,073.52
Repairs—county.....	1,238,910.53	1,319,715.64	1,315,248.80	1,373,577.84	1,399,363.3	6,608,006.17
Culverts purchased for townships.....	423,421.79	442,641.17	419,986.64	494,123.11	563,615.1	2,343,787.82
Equipment and unused material.....	441,839.90	376,422.62	367,202.40	353,682.32	398,782.5	1,967,929.87
Piling bridges and culverts.....	201,404.3	249,319.09	235,740.36	179,001.72	216,020.97	1,080,546.39
Special cases.....	237,251.95	264,523.09	261,127.14	174,369.45	262,508.8	1,132,771.44
Totals.....	\$5,753,987.42	\$5,708,857.97	\$5,849,099.87	\$5,218,844.30	\$5,933,730.32	\$28,464,519.78

Percentages

Classification	1923	1924	1925	1926	1927	Total Five Year Period
Permanent bridges and culverts—county.....	47.88	44.96	45.72	41.72	41.60	44.41
Temporary bridges and culverts.....	7.92	8.74	9.84	10.88	12.04	9.88
Repairs—county.....	21.53	22.96	22.49	24.40	23.08	22.86
Culverts purchased for townships.....	7.35	7.75	7.18	9.47	9.50	8.23
Equipment and unused material.....	7.68	6.59	6.28	6.78	6.72	6.81
Piling bridges and culverts.....	3.50	4.37	4.03	3.43	3.64	3.80
Special cases.....	4.15	4.63	4.46	3.32	3.42	4.01
Totals.....	100.00	100.00	100.00	100.00	100.00	100.00

SUMMARY OF BRIDGE WORK AND EXPENDITURES
FOR ENTIRE STATE

For the Year 1927

The total expenditure from county funds for bridges and culverts in the state during 1927 was \$5,933,730.32 or \$714,886.12 more than the total expenditure for like purposes in 1926.

Below is a comparison of the classified expenditures for each of the past five years, including 1927, a comparison of permanent and temporary construction and a statement of the amounts for the various types of construction for the past four years. The amounts given were expended on work classified as shown.

Permanent bridges and culverts include only structures composed entirely of masonry or steel construction. If a part of the work is of temporary nature, the structure is classified under the heading of temporary construction. Pipe culverts not provided with masonry bulkheads are classified as temporary construction.

SUMMARY TABLE NO. 1

Expenditure for Bridge and Road Work—County and Township Roads.

County	Bridges and Culverts	County Roads	Township Roads	Total
Adair.....	\$ 58,508.75	\$ 25,609.87	\$ 55,700.16	\$ 139,818.78
Adams.....	45,193.73	25,975.73	48,193.90	120,263.36
Allamakee.....	53,985.99	46,415.36	27,504.96	127,906.31
Appanoose.....	64,748.85	46,073.21	45,688.74	156,519.80
Audubon.....	54,933.20	43,504.32	58,532.75	156,970.27
Benton.....	92,991.70	201,659.09	90,766.60	385,417.39
Black Hawk.....	56,082.86	104,597.89	91,543.61	252,224.36
Boone.....	51,118.84	33,828.01	155,672.33	240,619.18
Bremer.....	47,766.86	42,553.57	33,020.12	123,340.55
Buchanan.....	41,477.78	47,190.19	81,796.08	170,464.05
Buena Vista.....	18,171.41	56,791.73	101,225.52	176,188.66
Butler.....	77,464.57	60,331.07	84,780.47	222,576.11
Calhoun.....	51,469.86	114,954.23	117,321.83	283,745.92
Carroll.....	54,730.05	69,461.92	101,981.70	226,173.67
Cass.....	77,066.59	33,679.00	34,717.67	145,463.26
Cedar.....	72,490.09	98,092.39	62,294.25	232,876.73
Cerro Gordo.....	45,131.44	64,394.69	119,609.90	229,136.03
Cherokee.....	67,579.45	49,506.72	68,974.00	186,059.17
Chickasaw.....	47,330.47	47,308.90	73,145.45	167,784.82
Clarke.....	45,737.61	17,405.76	44,344.46	107,487.83
Clay.....	26,906.72	72,412.79	87,574.19	186,893.70
Clayton.....	64,996.53	101,474.90	67,784.49	234,255.92
Clinton.....	76,147.84	105,525.23	89,941.28	271,614.35
Crawford.....	90,232.25	63,168.87	60,013.08	213,414.20
Dallas.....	91,683.81	71,737.09	173,024.87	336,445.77
Davis.....	54,989.61	36,322.41	63,998.11	155,310.13
Decatur.....	47,256.49	42,871.25	23,494.81	113,622.55
Delaware.....	48,545.87	75,013.20	77,534.16	201,093.23
Des Moines.....	28,484.74	39,894.55	51,551.30	119,930.59
Dickinson.....	8,865.47	33,916.13	48,904.12	91,685.72
Dubuque.....	67,646.44	101,649.00	81,616.62	250,912.06
Emmet.....	23,759.15	29,790.32	100,279.66	153,829.13
Payette.....	93,625.53	77,679.64	82,077.46	253,382.63
Floyd.....	45,233.69	49,093.83	86,882.98	181,210.50
Franklin.....	46,542.46	61,458.98	79,852.15	187,853.59
Fremont.....	70,126.57	34,473.11	65,831.65	170,431.33
Greene.....	30,608.29	86,421.89	163,549.79	280,609.97

SUMMARY TABLE NO. 1—Continued

County	Bridges and Culverts	County Roads	Township Roads	Total
Grundy.....	30,775.74	51,438.59	68,245.33	150,459.66
Guthrie.....	70,441.46	74,941.76	83,685.07	229,068.29
Hamilton.....	13,009.37	64,500.14	104,040.30	181,549.81
Hancock.....	25,072.24	52,908.79	89,670.55	167,651.58
Hardin.....	80,051.45	59,929.38	78,777.36	218,758.19
Harrison.....	79,146.00	61,458.95	87,508.30	228,113.25
Henry.....	29,306.18	32,702.37	46,163.25	108,202.80
Howard.....	29,253.54	69,592.32	48,906.22	147,752.08
Humboldt.....	28,283.02	78,682.23	99,907.41	206,872.66
Ida.....	53,354.41	45,905.11	66,121.50	165,381.02
Iowa.....	88,727.92	53,818.63	60,840.66	203,387.21
Jackson.....	67,952.20	44,485.64	67,155.05	179,592.89
Jasper.....	122,874.15	96,832.80	58,982.73	278,689.74
Jefferson.....	43,240.55	29,552.70	76,505.60	149,298.85
Johnson.....	91,347.13	208,708.77	69,888.50	369,944.40
Jones.....	72,323.26	74,765.20	65,844.78	212,933.24
Keokuk.....	68,678.72	78,349.41	91,481.73	238,509.86
Kossuth.....	37,478.63	66,308.94	105,521.52	209,309.09
Lee.....	73,840.65	129,292.79	71,803.32	274,936.74
Linn.....	142,198.30	371,526.62	155,236.17	668,961.09
Louis.....	52,400.44	52,734.63	36,130.40	141,265.47
Lucas.....	24,559.94	35,689.68	57,078.27	117,327.89
Lyon.....	42,061.88	64,196.10	51,353.07	157,611.05
Madison.....	57,423.02	42,973.02	71,562.85	171,958.89
Mahaska.....	50,956.70	72,489.61	92,702.74	216,149.05
Marion.....	54,683.69	58,682.36	100,167.82	213,533.87
Marshall.....	33,129.35	84,252.57	60,097.03	177,478.95
Mills.....	45,447.40	32,923.29	56,506.10	134,876.79
Mitchell.....	44,487.76	66,491.23	54,687.14	165,666.13
Monona.....	53,419.87	69,679.06	77,858.62	200,957.55
Monroe.....	28,197.79	31,960.84	44,081.93	104,240.56
Montgomery.....	65,075.54	32,946.36	48,104.56	146,126.46
Muscatine.....	34,259.35	121,644.69	69,606.57	225,510.61
O'Brien.....	45,437.87	90,712.79	79,833.23	215,983.89
Osceola.....	26,617.21	42,882.90	53,457.70	122,957.81
Page.....	79,800.17	47,230.04	55,290.03	182,320.24
Palo Alto.....	33,255.09	52,362.21	63,285.62	148,903.92
Plymouth.....	101,869.51	81,654.97	76,963.10	260,507.58
Pocahontas.....	44,545.07	63,113.58	100,745.48	208,404.13
Polk.....	171,355.92	165,889.30	69,095.68	406,340.90
Pottawattamie.....	79,539.97	61,854.46	86,900.82	228,305.25
Poweshiek.....	72,672.39	62,147.28	105,103.59	239,923.26
Ringgold.....	49,966.14	39,006.06	48,711.73	137,683.93
Sac.....	59,931.97	58,379.90	106,440.87	224,752.74
Scott.....	30,065.71	69,418.16	73,336.55	172,820.42
Shelby.....	156,939.85	44,209.75	92,954.35	294,103.95
Sioux.....	168,371.00	95,772.24	97,204.44	361,348.28
Story.....	59,871.52	89,258.23	103,708.99	252,838.74
Tama.....	163,453.49	103,132.95	100,583.08	427,169.52
Taylor.....	54,800.63	53,036.51	52,868.20	160,714.74
Union.....	45,198.20	24,873.92	33,001.03	103,073.15
Van Buren.....	43,821.14	30,486.22	52,166.78	126,474.14
Wapello.....	53,374.80	70,759.58	83,634.27	207,768.65
Warren.....	125,210.14	36,267.56	68,288.51	229,766.21
Washington.....	93,207.75	55,765.19	98,561.34	247,534.28
Wayne.....	52,799.20	33,708.07	51,478.00	137,985.27
Webster.....	27,259.65	94,174.70	153,689.69	275,124.04
Winnebago.....	15,132.58	39,193.26	79,738.77	134,064.61
Winneshiek.....	61,465.91	60,364.51	64,383.57	186,214.99
Woodbury.....	75,429.90	107,874.95	91,819.10	275,124.95
Worth.....	27,362.04	36,490.10	54,422.81	118,274.95
Wright.....	31,626.31	52,422.00	98,969.29	183,017.60
Total reported.....	\$ 5,933,730.32	\$ 6,757,385.00	\$ 7,508,302.30	\$20,200,307.62
287 townships not reported— Estimated.....			1,310,624.22	1,310,624.22
Totals.....	\$ 5,933,730.32	\$ 6,757,385.00	\$ 8,818,926.52	\$21,509,991.84

SUMMARY TABLE NO. 2
Expenditures for Bridges, Culverts, Road Construction and Maintenance County and Township Road System Shown by Funds—Annual Report of County Engineers.

County	Bridges and Culverts			County Roads				Grand Total
	Bridge Fund	Road Fund	All Other Sources	Total	Road Fund	Bridge Fund	Secondary Road District Special Assessments	Total
Adair	\$ 50,539.51	\$ 929.40	\$ 7,969.24	\$ 58,508.75	\$ 25,609.87			\$ 25,609.87
Adams	44,294.33			45,193.73	26,875.73			26,875.73
Allamakee	53,985.99			53,985.99	46,415.36			46,415.36
Appanoose	57,696.12	7,142.73		64,748.85	46,073.21			46,073.21
Audubon	44,933.20		10,000.00	54,933.20	43,504.32			43,504.32
Benton	92,991.70			92,991.70	301,639.69			301,639.69
Black Hawk	56,082.86			56,082.86	32,335.81		\$ 6,006.91	38,342.72
Boone	51,113.84	4,491.66		55,605.50	28,624.62		\$ 1,432.30	30,056.92
Bremer	43,275.30			43,275.30	47,706.86			47,706.86
Buchanan	41,477.78			41,477.78	47,190.19			47,190.19
Buena Vista	18,171.41			18,171.41	56,791.73			56,791.73
Butler	77,461.57			77,461.57	66,331.07			66,331.07
Calhoun	51,409.86			51,409.86	64,910.30			64,910.30
Carroll	54,739.05			54,739.05	69,451.92			69,451.92
Cass	77,066.59			77,066.59	33,670.00			33,670.00
Cedar	72,490.09			72,490.09	19,766.15			19,766.15
Cerro Gordo	45,131.44	361.72		45,493.16	61,334.69			61,334.69
Cherokee	67,314.73			67,314.73	49,030.56	\$ 537.16		49,567.72
Chickasaw	47,320.47	28,782.47		76,102.94	47,320.47			47,320.47
Clarke	21,955.14	15.00		21,970.14	17,405.76			17,405.76
Clay	29,391.72			29,391.72	72,412.79			72,412.79
Clayton	61,936.53			61,936.53	33,869.20			33,869.20
Clinton	76,117.84			76,117.84	105,525.23			105,525.23
Crawford	96,999.65	2,292.50		99,292.15	63,168.87			63,168.87
Dallas	91,633.81			91,633.81	66,619.39			66,619.39
Davis	51,091.63	3,307.98		54,399.61	36,322.41			36,322.41
Decatur	47,276.49			47,276.49	42,871.25			42,871.25
Delaware	48,485.87	60.00		48,545.87	73,013.59			73,013.59
Des Moines	28,484.74	757.35		29,242.09	39,894.55			39,894.55
Dubuque	67,646.14			67,646.14	100,419.45			100,419.45
Emmet	53,638.77	130.38		53,769.15	59,790.32			59,790.32

Fayette	98,033.61	307.32		98,340.93	77,679.64			77,679.64
Floyd	45,233.69			45,233.69	49,098.86			49,098.86
Franklin	46,542.66			46,542.66	34,473.11			34,473.11
Fremont	67,353.59	2,771.28		70,124.87	58,140.44			58,140.44
Greene	30,638.29			30,638.29	51,438.59			51,438.59
Grundy	30,775.74			30,775.74	61,671.69			61,671.69
Guthrie	70,441.46			70,441.46	64,590.14			64,590.14
Hamilton	13,630.37			13,630.37	52,098.79			52,098.79
Hancock	25,072.24			25,072.24	41,006.98			41,006.98
Hardin	30,051.45			30,051.45	61,438.95			61,438.95
Harrison	79,146.00			79,146.00	32,702.87			32,702.87
Henry	29,396.18			29,396.18	65,083.92			65,083.92
Howard	29,233.54			29,233.54	35,783.54			35,783.54
Humboldt	28,283.02			28,283.02	45,045.11			45,045.11
Ia	53,354.41			53,354.41	33,818.63			33,818.63
Iowa	88,727.92			88,727.92	44,485.64			44,485.64
Jackson	67,933.30			67,933.30	90,882.86			90,882.86
Jasper	118,247.99	4,632.25		122,880.24	29,532.70			29,532.70
Jefferson	43,240.55	2,458.58		45,699.13	74,539.15			74,539.15
Johnson	70,310.69	40.27	11,996.17	82,347.13	119.53			119.53
Jones	70,646.55			70,646.55	197.55			197.55
Keokuk	68,678.72	1,676.70		70,355.42	56,685.88			56,685.88
Kossuth	57,478.63			57,478.63	281,248.41			281,248.41
Lee	73,840.65			73,840.65	32,734.63			32,734.63
Linn	92,392.90		49,956.40	142,349.30	64,196.10			64,196.10
Louis	32,400.44			32,400.44	33,689.68			33,689.68
Lucas	34,579.94			34,579.94	42,061.88			42,061.88
Lyon	42,061.88			42,061.88	42,435.47			42,435.47
Madison	51,744.72			51,744.72	72,489.61			72,489.61
Mahaska	30,066.70			30,066.70	57,129.36			57,129.36
Marion	49,734.04			49,734.04	69,705.46			69,705.46
Marshall	33,118.98			33,118.98	33,922.99			33,922.99
Mills	45,447.40			45,447.40	66,491.23			66,491.23
Mitchell	44,487.76			44,487.76	69,679.06			69,679.06
Monona	33,419.87			33,419.87	28,513.63			28,513.63
Monroe	27,191.91			27,191.91	33,687.15			33,687.15
Montgomery	61,896.50			61,896.50	119,781.83			119,781.83
Muscatine	34,239.35			34,239.35	99,712.79			99,712.79
O'Brien	45,437.87			45,437.87	45,382.90			45,382.90
Oceola	25,637.21			25,637.21	79,800.17			79,800.17
Page	73,853.77			73,853.77	40,724.59			40,724.59
Palo Alto	33,979.11	176.58		34,155.69	81,117.37			81,117.37
Plymouth	98,781.96	3,117.55		101,899.51	105,889.30			105,889.30
Pocahontas	44,545.07			44,545.07	61,854.46			61,854.46
Polk	167,401.84	8,654.08		176,055.92	72,672.39			72,672.39
Pottawattamie	79,539.97			79,539.97	39,066.06			39,066.06
Poweshiek	71,976.04			71,976.04	47,580.30			47,580.30
Ringgold	49,866.14			49,866.14	59,790.32			59,790.32
Sac	50,931.97			50,931.97				

SUMMARY TABLE NO. 2—Continued

County	Bridges and Culverts			Total	County Roads				Grand Total
	Bridge Fund	Road Fund	All Other Sources		Road Fund	Bridge Fund	Secondary Road District Special Assessments	All Other Sources	
Scott	30,005.71			30,005.71	69,418.16				69,418.16
Shelby	143,339.88	13,299.97		156,639.85	44,209.75				44,209.75
Sioux	165,473.78	2,897.82		168,371.60	81,640.63				81,640.63
Story	55,329.84	4,550.68		59,880.52	89,258.23			14,131.61	103,388.84
Tama	163,453.49			163,453.49	163,132.95				163,132.95
Taylor	54,800.03			54,800.03	53,026.51				53,026.51
Union	45,198.20			45,198.20	24,373.92				24,373.92
Van Buren	43,821.14			43,821.14	36,485.22				36,485.22
Wapello	49,987.77	3,387.03		53,374.80	70,739.58				70,739.58
Warren	107,818.71	17,397.43		125,216.14	36,267.56				36,267.56
Washington	93,207.75			93,207.75	33,763.19				33,763.19
Wayne	32,799.30			32,799.30	33,708.07				33,708.07
Webster	37,259.05			37,259.05	34,106.87				34,106.87
Winnebago	15,132.53			15,132.53	39,133.26			40,067.83	79,196.26
Winneshiek	61,405.91			61,405.91	60,364.51				60,364.51
Woodbury	73,784.45	1,645.45		75,429.90	107,874.95				107,874.95
Worth	27,392.04			27,392.04	36,480.10				36,480.10
Wright	31,451.41	174.90		31,626.31	52,422.00				52,422.00
Totals	\$5,725,902.04	\$120,784.82	\$ 80,953.46	\$5,927,640.32	\$5,918,788.42	\$ 15,104.65	\$114,372.06	\$709,009.87	\$6,757,335.00

SUMMARY TABLE NO. 3

Expenditures for Road Construction and Maintenance on Township Road System Shown by Funds.

County	No. Townships in County	No. Townships Reporting	County Funds on Township Roads in District					Total
			Township Road Fund	Township Drainage Fund	Township Road District Special Assessment Funds	Secondary Road District Special Assessment Funds	All Other Sources	
Adair	18	15	\$ 38,438.30	\$ 14,294.63	\$ 3,067.23			\$ 55,700.16
Adams	12	12	36,003.99	11,522.08	27.83			48,108.90
Alfama	18	7	23,628.29	8,876.67				32,504.96
Appanoose	17	13	35,900.74	8,534.15	1,253.85			45,688.74
Audubon	12	12	43,737.14	14,677.46	118.15			58,532.75
Benton	20	16	68,822.76	29,105.78	1,838.06			99,766.60
Black Hawk	18	18	72,929.05	15,234.78	3,379.78			81,543.61
Boone	17	16	97,706.01	12,213.81	9,702.69	\$ 18,024.91		135,672.33
Bremer	14	7	26,873.00	3,063.72	2,183.34			32,120.06
Buchanan	16	16	65,673.63	13,150.74	9,942.31			88,766.68
Buena Vista	17	12	40,736.50	10,210.33	8,412.58			61,359.41
Butler	15	16	71,430.31	13,330.16				84,760.47
Calhoun	16	16	84,177.23	14,343.17	18,801.43			127,321.83
Carroll	16	16	75,611.05	16,725.84	9,644.20			101,981.70
Cass	16	8	25,387.13	9,330.54				34,717.67
Cedar	17	14	46,631.88	14,876.69	805.68			62,314.25
Cerro Gordo	16	16	76,131.15	12,156.45	17,069.93	\$ 5,196.94	\$ 3,321.48	119,699.90
Cherokee	16	15	51,058.66	17,556.11	379.83			68,974.60
Chickasaw	12	10	32,854.50	10,361.84	9,929.11			53,145.45
Clarke	12	10	34,739.31	9,605.15				44,344.46
Clay	16	14	60,719.20	12,959.46	13,002.53			86,681.19
Clayton	22	14	51,507.30	11,020.81	5,270.38			67,798.49
Clinton	20	16	70,711.70	17,586.34	1,643.24			89,941.28
Crawford	15	15	48,211.20	15,311.23	2,490.65			66,013.08
Dallas	16	16	104,391.68	29,863.47	10,651.28			144,906.43
Davis	15	15	51,258.90	12,759.21				64,018.11
Decatur	16	7	17,335.51	4,099.09	253.68			21,688.28
Delaware	16	16	64,457.18	11,567.97	1,509.01			77,534.16
Des Moines	13	13	35,047.79	16,503.51				51,551.30
Dickinson	12	9	30,686.23	5,792.30				36,478.53
Dubuque	17	17	68,903.08	12,713.54	12,425.54			93,042.16
Emmet	12	11	44,724.18	5,578.50	11,661.48			61,964.16

SUMMARY TABLE NO. 3—Continued

County	No. Townships in County	No. Townships Reporting	Township Road Fund	Township Drag Fund	Township Drainage Fund	County Funds on Township Roads in District	Secondary Road District Special Assessment Funds	All Other Sources	Total
Payette	20	15	66,581.01	13,227.85	2,368.00	1,231.36	1,231.37	1,144.00	82,077.40
Floyd	12	12	61,471.74	10,240.65	11,533.77				89,882.88
Franklin	14	14	55,967.43	12,887.06	11,007.00				79,832.15
Frederick	13	13	45,636.12	10,123.86	1,021.67				65,881.65
Greene	15	15	107,505.22	22,694.00	33,350.48				163,549.79
Grundy	14	14	51,712.64	13,619.01	2,914.68				68,246.33
Guthrie	17	17	63,898.51	16,697.45	2,050.15				82,686.07
Hamilton	16	16	73,679.76	16,032.35	14,327.19				104,040.30
Hancock	16	14	56,259.53	10,957.92	16,453.10				83,670.53
Hardin	15	14	58,880.90	15,350.15	4,546.31				78,777.36
Harrison	20	20	62,072.82	21,376.00	4,168.88				87,608.30
Henry	12	10	33,183.11	12,060.14					46,163.25
Howard	12	11	39,113.38	9,076.06	685.18				48,875.22
Humboldt	12	12	56,700.57	12,505.51	15,634.50				90,967.41
Iowa	12	12	51,655.54	11,840.83	2,389.39				66,121.59
Jackson	16	12	43,967.00	16,685.88	187.56				60,840.93
Jasper	18	15	54,705.87	12,446.18					67,155.05
Jefferson	19	10	47,412.73	10,950.25	619.75				58,982.73
Johnson	12	12	57,808.53	17,067.00	668.54				76,505.06
Jones	21	14	46,018.52	16,842.91	6,327.07				69,888.50
Keokuk	16	11	56,246.36	9,437.94	160.48				65,844.78
Kossuth	17	17	60,712.57	21,692.00	977.16				91,481.73
Lee	28	15	55,990.55	11,929.20	8,985.00				105,821.52
Lincoln	15	14	54,287.87	17,373.13	132.32				71,833.32
Linn	20	20	105,779.88	22,197.13	4,515.71				155,296.17
Louisiana	12	8	26,727.70	9,016.74	408.90				36,149.40
Lucas	12	12	42,071.33	13,451.37					55,522.70
Lyon	18	18	40,377.72	10,975.35					51,353.07
Madison	16	15	53,411.21	17,481.48					71,892.69
Mahaska	18	18	67,567.39	23,574.45					91,141.84
Marion	15	13	72,210.69	21,884.74					94,095.43
Marshall	18	13	43,039.03	10,882.11					53,921.14
Mills	19	19	49,477.56	18,110.60					67,588.16
Mitchell	10	12	46,063.10	3,719.89	4,904.15				54,687.14
Monroe	19	19	57,123.54	14,301.04	2,590.46				74,015.04
Monroe	12	11	34,031.40	10,035.22					44,066.62

Montgomery	12	12	35,044.47	12,471.63	588.45				48,104.55
Muscatine	14	14	42,074.99	16,299.96	600.72				58,975.67
O'Brien	16	16	58,331.49	17,826.06	2,097.95				78,255.50
Oceola	12	12	83,567.97	9,379.78	13,119.95				106,067.70
Page	16	13	38,863.80	15,516.39	907.84				55,288.03
Palo Alto	16	11	18,169.73	8,470.87	9,069.62				35,710.22
Plymouth	24	15	56,917.10	20,036.00	16,806.33				93,759.43
Pocahontas	19	17	70,320.50	13,559.20	2,672.43				86,551.13
Poik	19	11	56,105.11	10,318.14	1,291.41				67,714.66
Pottawattamie	29	14	77,446.69	15,313.94	9,844.06				102,604.69
Poweshiek	17	12	38,729.87	9,981.86	7,408.37				56,120.00
Ringgold	16	16	61,329.56	18,913.54	430.87				80,674.97
Sac	15	15	60,009.17	12,534.88	2,962.18				75,506.23
Scott	16	16	66,990.30	22,965.37	1,767.36				91,723.03
Shelby	23	22	77,636.24	17,810.84	10,854.15				106,301.23
St. Louis	16	15	78,423.98	14,975.86	3,438.26				96,838.10
Story	21	19	78,896.51	18,248.31					97,144.82
Tama	17	15	43,041.87	9,846.33					52,888.20
Taylor	12	7	24,612.18	7,903.35					32,515.53
Union	14	14	41,894.61	10,302.17	3,690.79				55,887.57
Van Buren	14	14	63,945.61	15,487.87	697.66				80,131.14
Wapello	16	12	53,116.59	14,474.87					67,591.46
Warren	15	15	73,985.36	21,825.08	52.60				95,863.04
Washington	16	14	59,062.65	12,392.66	27,213.98				98,669.29
Wayne	23	20	102,450.71	24,015.00	8,808.03				135,273.74
Webster	12	12	61,490.34	9,440.40					70,930.74
Winnebago	29	11	62,507.68	11,815.89	6,068.03				80,391.60
Winnebuck	23	18	66,112.65	18,768.42	6,568.80				91,450.87
Woodbury	12	12	46,954.02	6,899.99	19,679.59				73,533.60
Worth	12	12	63,664.14	10,615.16					74,279.30
Wright	10	14							90,959.29
Totals	1,611	1,611	\$6,405,399.90	\$1,595,076.15	\$537,105.96	\$ 179,613.94	\$ 132,865.31	\$ 32,544.50	\$ 8,906,956.52

SUMMARY TABLE NO. 4
Expenditures for Bridges and Culverts, Primary, County and Township Roads—Classified.
Annual Report of County Engineers.

County	Permanent Bridges and Culverts	Temporary Bridges and Culverts	Repair Work	Culvert Ma- terial Pur- chased for Townships	Equipment and Unused Material	Filling Bridges and Culverts	Special Cases	Total
Adair	\$ 9,464.53	\$ 20,803.18	\$ 4,608.26	\$ 8,695.90	\$ 13,916.43		\$ 900.45	\$ 58,508.75
Adams	3,178.48	6,971.64	18,619.32	9,507.42	5,846.82	\$ 865.05	205.00	45,193.73
Allamakee	36,258.84	1,393.85	8,338.07	3,808.07	110.48	1,758.07	2,228.01	53,985.99
Appanoose	3,083.90	15,050.07	20,547.46	8,087.41	9,917.11	7,647.53	406.37	64,748.85
Audubon	1,236.38	18,713.94	10,650.65	7,394.56	12,862.67	3,136.05	929.95	54,933.20
Benton	58,573.11	9,858.22	9,366.87	9,919.17	2,573.37	10.00	2,000.96	92,991.70
Black Hawk	32,259.30	1,113.52	11,422.82	5,385.74	3,350.91	310.00	2,240.57	50,682.86
Boone	32,450.97	86.42	10,112.86	3,410.15	1,947.44	2,166.73	944.27	51,118.84
Bremer	14,193.35	2,020.98	13,140.56	9,072.84	6,310.84	2,655.24	373.05	47,766.86
Buchanan	18,714.19	3,251.84	13,473.96	3,302.90	1,902.14	269.80	502.95	41,477.78
Buena Vista	10,675.58	33.51	2,617.38	2,609.15	1,068.80		206.99	18,171.41
Butler	32,695.18	3,056.24	23,670.60	3,863.82	8,977.70	3,191.28	2,009.75	77,464.57
Calhoun	35,238.44	1,131.80	2,929.26	5,440.91	4,357.60	132.00	2,239.85	51,469.86
Carroll	23,902.50	8,354.24	7,081.15	8,420.90	2,552.12	1,047.85	3,371.29	54,730.05
Cass	13,609.65	19,468.22	33,898.35	6,650.77	2,317.71	1,037.89	15.00	77,066.59
Cedar	35,594.30	3,769.76	29,037.22	2,455.22		137.26	1,496.33	72,490.09
Cerro Gordo	33,034.82	796.66	4,625.47	3,290.09	2,243.25	480.00	661.15	45,131.44
Cherokee	48,156.15	751.21	7,076.85	6,402.00	2,977.66	701.25	1,514.33	67,579.45
Chickasaw	3,027.60	10,797.26	17,189.33	4,100.04	639.41	4,248.26	6,718.57	47,530.47
Clarke	8,594.00	174.08	7,719.95	11,509.56	3,735.08	13,428.19	585.75	45,737.61
Clay	4,464.77	4,340.06	4,706.93	11,375.58	865.86	1,113.52	40.00	26,906.72
Clayton	47,710.00	807.58	8,134.35	6,020.47		1,065.13	650.00	64,906.53
Clinton	51,563.82	2,807.10	9,184.46	5,876.41		3,219.31	3,496.74	76,147.84
Crawford	12,475.38	13,148.60	33,408.98	11,853.01	22,287.02	3,269.25	2,790.01	99,232.25
Dallas	45,316.82	2,323.70	20,806.91	7,925.62	5,066.04	8,094.22	2,150.50	91,683.81
Davis	13,725.23	1,393.67	24,498.85	5,000.72	4,882.16	3,507.98	1,391.00	54,999.61
Decatur	1,719.85	3,920.80	20,938.90	6,930.94	7,929.03		5,816.97	47,256.49
Delaware	30,414.03	4,943.38	7,231.78	3,982.92	598.26	833.00	537.50	48,545.87
Des Moines	14,510.42	290.06	5,177.22	3,140.00	3,519.55		1,847.49	28,484.74
Dickinson	3,143.00	2,940.20	227.54	1,302.73	1,252.00			8,865.47
Dubuque	35,476.68	1,284.75	19,829.81	4,906.05	4,868.70	1,444.50	275.95	67,646.44
Emmet	19,132.35		2,115.33	2,014.49			496.98	23,759.15
Fayette	55,038.11	147.20	13,567.10	3,066.19	7,070.22	5,577.49	9,150.23	93,625.53
Floyd	26,643.29	5,126.01	4,239.98	4,510.97	4,529.44	164.00		45,239.69
Franklin	22,172.37	2,140.60	9,939.64	6,100.22	5,068.95	22.30	1,078.28	46,542.46

IOWA STATE HIGHWAY COMMISSION

Fremont	4,971.74	28,801.40	25,773.90	4,719.04	4,278.81	2,771.28	1,810.40	70,126.57
Greene	14,093.66	2,676.07	8,014.04	5,608.02	56.00		190.50	30,008.29
Grundy	16,093.84	7,228.32	3,185.77	4,020.60		223.15	24.00	30,775.74
Guthrie	19,729.74	9,811.61	16,054.82	5,076.01	8,919.39	8,907.16	1,942.73	70,441.46
Hamilton	8,745.69	429.86	1,671.46	2,122.98		84.18	555.20	13,609.37
Hancock	14,945.70	1,853.33	1,306.32	5,708.65	745.10	453.14		25,072.24
Hardin	51,178.58	9,054.25	7,457.64	1,819.60	6,983.38	1,987.96	1,540.04	80,051.45
Harrison		18,763.66	49,164.21	5,953.28	3,100.27		2,164.58	79,146.00
Henry	13,781.90	8,025.58	1,804.21	4,019.46	1,516.70	223.33	25.00	29,396.18
Howard	8,136.00	3,488.28	9,138.84	4,175.87	2,904.12	1,235.63	174.80	29,253.54
Humboldt	10,401.95	3,792.30	1,819.10	2,542.00	1,189.63	3,797.26	4,740.78	28,283.02
Ida	14,428.20	7,499.08	18,910.19	4,396.85	4,593.44	1,743.80	1,785.85	53,354.41
Iowa	32,462.87	6,578.88	31,870.77	4,075.70	1,284.74	2,464.16	9,900.80	88,727.92
Jackson	1,172.84	8,224.20	43,441.07	11,245.71	908.65	610.95	2,263.78	67,932.20
Jasper	81,285.07	2,168.12	26,121.60	157.37	596.69	6,400.20	6,145.10	122,874.15
Jefferson	15,533.39	1,833.53	12,345.20	5,950.29	3,631.49	2,458.58	1,488.07	43,240.55
Johnson	52,364.61	10,104.25	14,736.57	6,965.69	3,728.21	1,385.84	2,041.96	91,347.13
Jones	43,935.91	3,431.18	17,364.72	5,432.61		478.95	1,088.89	72,323.26
Keokuk	34,711.08	1,667.17	11,868.19	10,402.39	8,463.22	11.10	1,525.57	68,678.72
Kossuth	11,147.47	8,417.10	11,886.69	5,614.64	110.27	40.50	231.96	37,478.63
Lee	23,064.70	317.46	26,429.77	3,676.13	19,289.17	28.80	134.00	73,940.63
Linn	89,391.35	10,707.92	9,812.04	10,667.23	4,816.83	12,472.18	4,330.75	142,198.30
Louis	28,000.98	1,111.77	10,502.17	6,310.62	1,316.70	3,915.78	1,182.42	52,400.44
Lucas	288.00	8,137.20	9,469.65	4,469.98	897.94	150.05	1,066.12	24,579.94
Lyon	22,058.80	2,115.98	13,020.28	2,337.30	1,021.84	367.68		42,061.88
Madison	16,774.92	710.00	23,732.65	5,078.76	4,220.96	5,678.30	468.40	57,423.02
Mahaska	26,192.01	340.88	7,988.89	3,309.40	883.47	2,647.05	200.00	39,976.70
Marion	20,697.55	6,713.50	11,892.62	7,129.67	2,144.50	4,948.75	1,137.10	54,083.69
Marshall	7,272.72	8,518.42	6,192.25	7,439.56	3,903.74	280.22	222.44	33,129.35
Mills	2,069.96	9,651.44	18,879.87	6,452.48	3,652.57	2,357.58	2,362.50	45,447.40
Mitchell	26,246.96		17,374.90		865.91			44,487.76
Monona	6,711.96	10,180.47	26,686.76	6,925.85	414.01	1,351.34	1,149.48	53,419.87
Monroe	1,883.37	1,018.34	11,480.63	6,773.71	2,520.11	3,083.75	1,437.85	28,197.79
Montgomery	6,771.42	4,202.94	13,924.04	13,928.15	11,700.45	5,569.48	9,009.06	65,075.54
Muscatine	13,020.28	566.99	6,961.36	3,424.10	3,255.65	31.33	6,909.67	34,259.35
O'Brien	28,000.51	1,022.50	5,384.34	3,022.44	5,192.02	1,432.96	542.10	45,457.87
Oseola	18,193.53	6,437.09	443.71	1,507.73	30.75	2.40		26,617.21
Page	7,307.32	18,319.47	28,022.87	7,046.31	7,892.94		11,220.26	79,806.17
Palo Alto	26,430.87	95.72	2,188.66	2,510.91	564.13	1,397.48	159.92	32,255.69
Plymouth	32,637.80	19,876.56	21,394.93	9,190.31	13,845.44	221.60	2,732.87	101,869.07
Pocahontas	33,496.03	1,005.92	5,231.19	3,692.50	374.32	540.22	112.60	44,545.67
Polk	132,783.83	14,332.70	16,045.08	4,239.23		3,964.08		171,355.92
Pottawattamie	2,316.00	44,114.54	30,943.94	7,822.10	3,359.71		983.68	79,539.97
Poweshiek	36,219.78	821.88	27,162.32	3,639.62	1,146.45	2,295.06	1,387.28	72,672.30
Ringgold	6,082.96	2,164.32	8,916.35	21,425.41	9,133.65	737.85	315.69	49,393.14
Sac	27,493.75	3,360.53	4,650.16	4,198.15	5,116.42	696.67	5,536.29	50,931.97
Scott	9,791.77	1,400.67	6,795.02	3,672.08	8,340.95		1,677.22	30,035.71
Shelby	678.67	84,559.15	19,761.79	10,927.25	10,394.33	29,617.75	10,180.90	156,929.86
Sioux	77,795.65	33,458.78	27,607.40	7,369.60	12,481.23	5,302.70	4,305.84	168,371.60

REPORT OF COUNTY ENGINEERS

SUMMARY TABLE NO. 4—Continued

County	Permanent Bridges and Culverts	Temporary Bridges and Culverts	Repair Work	Culvert Ma- terial Pur- chased for Townships	Equipment and Unused Material	Filling Bridges and Culverts	Special Cases	Total
Story	42,518.13		8,363.69	4,092.48	4,316.57	1,788.97	2,761.71	59,871.52
Tama	109,073.74	24,580.38	18,815.16	7,757.60	1,726.54	1,448.57	51.50	163,453.49
Taylor	19,873.78	5,883.27	17,729.33	4,048.21	6,923.30		332.14	54,800.03
Union	4,913.65	6,481.39	15,297.72	10,224.72	5,651.20	1,956.32	673.20	45,198.20
Van Buren	16,189.73	201.48	23,595.83	3,206.10	568.00			43,821.14
Wapello	10,489.13	5,495.52	23,082.45	2,147.32	6,549.94	3,387.03	2,223.41	53,874.80
Warren	63,963.71	4,576.78	9,251.78	7,513.14	4,810.76	17,452.03	17,741.94	123,210.14
Washington	46,152.11	1,173.75	28,893.59	7,067.48	5,818.53	732.12	3,340.17	93,207.75
Wayne	17,796.36	18,190.52	9,487.32	2,449.78	3,322.12		484.10	52,799.20
Webster	10,544.07	4,882.37	13,512.47	5,478.34	1,983.90	730.40	97.50	37,239.06
Winnebago	4,310.09	391.40	4,303.65	3,157.05	2,886.61	13.75		15,152.58
Winneblesh	41,018.93	2,737.43	11,381.53	4,632.03	808.09	716.45	170.85	61,465.91
Woodbury	13,496.66	26,030.50	15,773.98	7,710.87	7,563.42	484.21	4,365.26	75,429.90
Worth	17,873.72	1,470.26	3,736.12	2,577.47	1,593.83		140.64	27,392.04
Wright	20,290.56		5,772.64	3,937.55	1,333.83	251.73		31,626.31
Totals	\$2,468,615.85	\$ 714,633.71	\$1,369,553.34	\$ 563,615.10	\$ 398,782.54	\$ 216,020.97	\$ 202,508.81	\$ 5,933,730.32

SUMMARY TABLE NO. 5

Classification of Permanent Bridge and Culvert Construction for Which Warrants Were Issued in 1927—Primary, County, and Township Roads—Annual Report of County Engineers.

County	Concrete Culverts	Head Walls Constructed and Culverts Lengthened	Concrete Slab Bridges	Concrete Abutments	Concrete Deck Cantilever	I-Beam Spans Concrete Abutments	Pony Truss Concrete Abutments	High Trusses Concrete Abutments	Miscel- laneous Permanent Bridges & Culverts	Total
Adair	\$ 6,047.88	\$ 1,051.51				\$ 2,305.14				\$ 9,404.53
Adams	3,178.48									3,178.48
Allamakee	15,392.59	292.47				2,204.15	\$ 15,982.01		\$ 2,337.02	36,258.84
Appanoose	192.00	1,226.45							1,035.45	3,083.90
Audubon	301.95	844.43								1,236.08
Benton	50,003.31				\$ 80.80		8,300.00			58,373.11
Black Hawk	19,632.93	1,787.02		\$ 1,438.00		9,980.75				32,259.30
Boone	11,319.49					19,617.64			1,513.84	32,450.97
Bremer	9,286.80	163.55					4,744.00			14,194.35
Buchanan	4,965.49			9,530.01		4,218.69				18,714.19
Buena Vista	7,288.40	3,387.18								10,675.58
Butler	13,902.71	164.78				5,234.14	13,343.55			32,645.18
Calhoun	5,798.29	443.15				13,760.38	14,291.87		974.75	35,238.44
Carroll	13,485.74					2,313.16	8,103.60			23,902.50
Cass	11,047.02	2,623.63					1,082.90			13,669.65
Cedar	32,532.88						1,082.90		1,938.52	35,594.30
Cerro Gordo	1,703.65	431.15				3,235.10	10,963.92	\$ 16,701.00		23,034.82
Cherokee	35,059.00	125.00				7,048.15	5,924.00			48,156.15
Chickasaw		3,027.00								3,027.00
Clarke	8,504.00									8,504.00
Clay	4,270.07	181.70								4,451.77
Clayton	39,153.40						17,556.50		13.00	56,712.90
Clinton	27,369.63					12,622.00	7,506.80	4,634.70		47,710.00
Crawford	8,711.55					3,763.83				12,475.38
Dallas	27,038.70	835.37	9,412.15				8,024.40			45,316.82
Davis	13,725.23									13,725.23
Decatur	1,661.07	58.78								1,719.85
Delaware	2,107.90			4,900.33	7,500.00	9,413.50	6,394.00			30,414.03
Des Moines	19,917.71					1,040.50	2,532.15			23,490.36
Dickinson	1,178.00	1,965.00								3,143.00
Dubuque	15,147.72		8,132.20			9,176.76	3,000.00			35,456.68
Emmet	2,679.58	671.84		712.23	15,007.70					19,132.35
Fayette	19,949.55	4,832.16	1,637.51	4,397.88		3,087.74	21,113.27			55,088.11
Floyd	5,357.91	2,791.16				3,348.05	14,708.03		438.14	26,643.29
Franklin	7,705.44		717.00				19,749.03			28,171.47

SUMMARY TABLE NO. 5—Continued

98

County	Concrete Culverts	Head Walls Constructed and Culverts Lengthened	Concrete Slab Bridges	Concrete Abutments	Concrete Deck Cantilever	I-Beam Spans Concrete Abutments	Pony Truss Concrete Abutments	High Trusses Concrete Abutments	Miscellaneous Permanent Bridges & Culverts	Total
Fremont	4,971.74									4,971.74
Greene	7,250.09	2,455.69				4,387.28				14,093.06
Grundy	16,003.84									16,003.84
Guthrie	15,987.77						3,741.97			19,729.74
Hamilton	7,581.51	1,164.18								8,745.69
Hancock	6,597.70	973.00	2,730.00		4,645.00					14,945.70
Hardin	5,879.51	1,623.63							43,675.44	51,178.58
Harrison										
Henry	2,568.68	1,686.20					7,837.25		1,657.77	13,781.90
Howard	5,240.88	2,805.12								8,046.00
Humboldt	4,516.00					3,274.55		2,611.40		10,401.95
Ida	12,420.06	2,008.14								14,428.20
Iowa	13,297.39	331.87	1,798.80			3,460.64	13,574.17			32,462.87
Jackson	830.40							342.44		1,172.84
Jasper	59,764.12	1,165.00	4,883.25			15,472.70				81,285.07
Jefferson	15,533.39									15,533.39
Johnson	35,559.41	4,162.61					12,642.59			52,364.61
Jones	15,885.13	809.50				2,330.28	5,664.00	19,238.00		43,926.91
Keokuk	27,503.44	121.14					6,996.50			34,711.08
Kossuth	566.32			681.15				9,900.00		11,147.47
Lee	12,811.29	1,181.79				9,971.62				23,964.70
Linn	34,839.71	670.00					10,861.20	43,028.84		89,391.35
Louisa	27,613.81	447.17								28,060.98
Lucas	388.00									388.00
Lyon	15,717.89	3,929.88				2,411.03				22,058.80
Madison	15,200.83	1,574.09								16,774.92
Mahaska	29,961.69	228.92					6,001.40			36,192.01
Marion	19,381.32	1,316.23								20,697.55
Marshall	4,686.49	568.35				1,285.31	727.57		5.00	7,272.72
Mills	477.50	1,592.46								2,069.96
Mitchell	4,509.96					3,593.00		18,144.00		26,246.96
Monona	6,348.96	363.00								6,711.96
Monroe	1,686.75	196.62								1,883.37
Montgomery	5,979.74	791.68								6,771.42
Muscatine	5,978.62	240.65					6,801.01			13,020.28
O'Brien	18,236.77	3,426.74				6,997.00				28,660.51
Osceola	6,900.78	2,065.17					9,169.58			18,135.53
Page	6,601.51	705.81								7,307.32

IOWA STATE HIGHWAY COMMISSION

Palo Alto	13,760.25	170.00	1,500.00				10,944.27	47.36		26,430.87
Plymouth	7,351.46	339.14				10,068.63		15,853.57		33,687.80
Pocahontas			2,835.00			7.50	30,638.18		14.35	33,495.03
Polk	40,510.33	606.14				49,884.77	15,171.99	26,520.00		132,783.33
Pottawattamie	2,316.00									2,316.00
Poweshiek	25,682.27									25,682.27
Ringgold	6,682.96					8,054.51	2,392.50		60.50	36,219.78
Sac	11,455.88	11,392.27								6,682.96
Scott	6,822.02		2,909.75			4,561.32	10,337.28			27,493.75
Shelby	678.67									9,791.77
Sioux	20,186.90	7,079.40								678.67
Story	13,840.51					16,513.60	34,015.15			77,795.06
Tama	47,633.46	1,924.79					10,944.00	17,733.62		42,518.13
Taylor	19,035.39	838.39				7,183.04	18,790.22	32,393.73	1,148.50	109,073.74
Union	4,578.50	335.15								19,873.78
Van Buren	13,600.05	1,281.19								4,913.65
Wapello	10,489.13			697.03		611.46				16,189.73
Warren	55,640.11	3,710.00	4,513.60							10,489.13
Washington	26,140.75	1,632.43	9,117.45				9,241.48			63,863.71
Wayne	17,504.87									46,152.11
Webster	2,961.41		2,494.26						290.49	17,795.36
Winnebago	841.50	222.55				5,088.40				10,544.07
Winneshiek	15,037.20	2,286.90		1,520.50		3,236.04				4,310.09
Woodbury	10,200.35	3,906.31						11,016.46	11,167.87	41,018.93
Worth	10,484.77	1,662.25		383.83	2,057.50	3,285.37				13,496.66
Wright	5,942.10					14,320.66				17,873.72
Totals	\$292,367.41	\$ 92,778.88	\$ 52,766.97	\$ 24,359.96	\$ 29,361.00	\$287,904.14	\$403,923.34	\$218,165.11	\$ 66,989.04	\$ 2,465,615.85

REPORT OF COUNTY ENGINEERS

99

SUMMARY TABLE NO. 6

Classification of Temporary Bridge and Culvert Construction for Which Warrants Were Issued in 1927—Primary, County and Township Roads—Annual Report of County Engineers.

County	Concrete Pipe	Corrugated Pipe	I-Beam Spans Piling Abutments	Pony Trusses on Piling Wood Floor	High Trusses on Piling Wood Floor	Wood Trestle Bridges	Miscellaneous Temporary Bridges and Culverts	Total
Adair	\$ 11,480.00			\$ 4,738.90		\$ 4,644.82		\$ 20,863.18
Adams	205.00	\$ 3,891.25				2,815.39		6,971.64
Allamakee	1,393.85							1,393.85
Appanoose		1,213.27	\$ 461.00	8,177.24	\$ 4,278.94	928.62		15,059.07
Andubon	1,279.02	898.54	886.25			14,174.53	\$ 1,475.00	18,713.94
Benton		6,005.35				3,839.12	13.75	9,858.22
Black Hawk	91.60	1,021.02						1,112.62
Boone		51.70					34.72	86.42
Bremer		700.92				1,273.26	46.80	2,020.98
Buchanan		1,856.20				1,385.64		3,251.84
Buena Vista	39.51							39.51
Butler						3,056.24		3,056.24
Calhoun			644.10				487.70	1,131.80
Carroll	1,333.20	54.34	6,966.70					8,354.24
Cass					18,730.70	22.40	715.12	19,488.22
Cedar		2,657.42	996.33				166.01	3,769.76
Cerro Gordo		796.66						796.66
Cherokee	614.60	126.61						741.21
Chickasaw	1,045.26					9,752.00		10,797.26
Clarke		174.06						174.06
Clay	1,409.13	1,331.59		695.80	613.30		230.24	4,349.06
Clayton				795.58			12.00	807.58
Clinton		1,478.28	616.48			712.34		2,807.10
Crawford		242.74	12,905.86					13,148.60
Dallas		102.21				1,878.42	343.07	2,323.70
Davis	1,303.67							1,303.67
Decatur	232.59	3,547.98					140.23	3,920.80
Delaware		1,113.70				3,834.68		4,948.38
Des Moines		290.06						290.06
Dickinson	1,108.20	1,832.00						2,940.20
Dubuque		1,284.75						1,284.75
Emmet								
Fayette		147.20						147.20
Floyd		968.91	814.57			3,342.53		5,126.01
Franklin		2,140.60						2,140.60

Fremont	1,086.88	348.12			26,056.36		710.04	28,801.40
Greene	909.94		1,825.98				40.75	2,676.67
Grundy		846.90				6,381.42		7,228.32
Guthrie		687.80		1,471.68		2,180.71	5,471.42	9,811.61
Hamilton	280.25	110.61						429.86
Hancock		955.00				808.33		1,863.33
Hard'n		2,489.03				6,569.92	4.30	9,054.25
Harrison	4,004.99	3,001.52				10,517.15	640.00	18,763.66
Henry	2,889.70	331.80		276.98	1,935.63	1,561.25	1,027.77	8,025.88
Howard		1,694.13				1,794.15		3,488.28
Humboldt	3,408.00	354.30						3,792.30
Ida	834.96	1,302.38	2,075.96			3,176.38		7,490.68
Iowa		1,008.18	1,170.99	4,315.76			83.95	6,578.88
Jackson		628.37	7,595.83					8,224.20
Jasper			1,015.96					1,015.96
Jefferson		1,275.01					272.16	2,168.12
Johnson		7,914.60					558.52	1,833.53
Jones		1,306.36		1,737.82		1,968.45	221.20	10,104.25
Keokuk	1,097.17						327.00	3,431.18
Kossuth	334.43	2,783.42				5,399.25		1,697.17
Lee		317.46						8,417.10
Linn						10,707.92		317.46
Louis		1,111.77						10,707.92
Lucas		2,165.71				5,777.09	194.40	1,111.77
Lyon	1,917.36	108.72						8,137.20
Madison		710.00						2,115.98
Mahaska		265.68						710.00
Marion		1,192.85				4,215.24	75.20	340.88
Marshall	1,335.64	419.07	6,750.47				1,306.41	6,713.50
Mills		719.63		2,481.76		6,447.05	22.24	8,518.42
Mitchell								9,651.44
Monona		2,546.67	5,409.50			2,324.39		10,180.47
Monroe	387.65						630.69	1,018.34
Montgomery	309.73	945.63	613.57			2,315.01		4,292.94
Muscatine	118.60	270.17					308.22	596.99
O'Brien	972.10	50.40				5,815.25		1,622.50
Oscola	621.84					4,964.01		6,437.09
Page	1,323.50	1,944.96		4,358.00	5,000.00			18,310.47
Palo Alto		93.72						93.72
Plymouth		1,441.55	9,791.99	5,383.50		2,878.76	380.76	19,876.56
Pocahontas		184.25					914.67	1,098.92
Polk		4,239.22	1,382.10		5,681.98	3,631.10		14,333.70
Pottawattamie			2,054.24		7,693.88	23,368.42		44,114.54
Poweshiek		821.88						821.88
Ringgold	487.99	703.35				972.98		2,164.32
Sac							3,300.53	3,300.53
Scott		721.16		476.51			143.00	1,400.67
Shelby		890.10	9,236.11		60,009.78	14,423.16		84,559.15
Sioux	2,351.12	1,041.30	12,326.50			17,700.22	39.64	33,458.78

SUMMARY TABLE NO. 6—Continued

County	Concrete Pipe	Corrugated Pipe	I-Beam Spans Piling Abutments	Pony Trusses on Piling Wood Floor	High Trusses on Piling Wood Floor	Wood Trestle Bridges	Miscellaneous Temporary Bridges and Culverts	Total
Story								
Tama	5,523.05	7,177.99		1,523.12		9,912.24	444.35	24,580.38
Taylor						5,469.20	414.07	5,883.27
Union	174.00		813.79	2,240.85		2,018.81	1,233.34	6,481.39
Van Buren			201.48					201.48
Wapello	518.98	140.50				4,836.04		5,495.52
Warren		229.75				3,329.29	1,017.74	4,576.78
Washington		221.76				951.99		1,173.75
Wayne	74.00					17,922.22	124.30	18,190.52
Webster	33.38	1,314.64	3,259.64				234.71	4,882.37
Winnebago		391.40						391.40
Winneshiek		675.09				1,104.29	967.45	2,737.43
Woodbury	2,468.01		9,509.85	738.49		13,293.15		26,009.50
Worth		839.22				291.00	320.04	1,470.26
Wright								
Totals	\$ 56,944.63	\$ 95,185.01	\$ 101,245.05	\$ 39,412.85	\$ 130,662.92	\$ 266,110.73	\$ 25,072.52	\$ 714,633.71

SUMMARY TABLE NO. 7

Showing Cost of Repairs on Bridges and Culverts and Culvert Material Purchased for Townships.
Annual Report of County Engineers.

County	Repairs					Material Purchased for Townships				
	Wooden Bridges and Culverts	Temporary Steel Bridges and Culverts	Permanent Bridges and Culverts	Miscel- laneous Repairs	Total Cost of Repairs	Cor- rugated Pipe	Concrete Pipe	Lumber	Miscel- laneous Materials	Total Township Materials
Adair	\$ 4,668.26				\$ 4,668.26		\$ 8,302.62	\$ 339.58	\$ 53.70	\$ 8,695.90
Adams	18,619.32				18,619.32		5,710.00	3,604.33	193.09	9,507.42
Allamakee	7,552.65	364.34	421.08		8,338.07	300.02	2,234.73		303.92	3,868.67
Appanoose	16,013.55	3,789.12	452.64	222.15	20,547.46	6,820.23		1,267.13		8,087.41
Audubon	891.32	6.43		9,761.85	10,659.65	7,151.56	243.00			7,394.56
Benton	6,937.21	465.13	1,964.53		9,366.87	6,880.26		2,581.28	457.63	9,919.17
Black Hawk	10,076.01	9.20	1,288.11	49.50	11,422.82	4,735.98	27.50		622.26	5,385.74
Boone	3,029.40	4,216.63	2,234.98	31.85	10,112.86	2,191.70			1,218.45	3,410.15
Bremer	11,279.93	713.99	392.07	254.57	13,140.56	7,145.54		1,927.30		9,072.84
Buchanan	7,895.76	5,344.84	208.22	25.14	13,473.96	3,302.90				3,302.90
Buena Vista	339.83	68.72	1,842.76	375.07	2,617.38		2,568.61		190.54	2,699.15
Butler	13,408.53	1,094.90	2,765.39	6,400.78	23,670.00	3,730.47		67.35	3.00	3,863.82
Calhoun				2,929.26	2,929.26	3,941.93	1,498.98			5,440.91
Carroll	5,988.41	111.61	877.63	103.50	7,081.15	342.02	5,534.43	2,326.77	217.68	8,420.90
Cass	33,097.88	877.07	53.40		33,998.35	6,639.77				6,639.77
Cedar	15,291.54	8.10	11,268.02	2,474.56	29,032.22	2,455.22				2,455.22
Cerro Gordo	1,986.49	1,588.17	814.31	236.50	4,625.47	3,290.09				3,290.09
Cherokee	5,634.75	1,078.20	299.50	64.40	7,076.85	6,402.00				6,402.00
Chickasaw	15,486.78		1,702.55		17,189.33	719.04		3,259.00	140.00	4,100.04
Clarke	5,973.78	672.30	1,020.80	53.17	7,719.95	8,504.27		2,675.25	221.04	11,500.56
Clay	1,730.95	45.80	413.99	2,486.19	4,706.93	8,004.08	3,371.55			11,375.58
Clayton	2,984.21	1,222.48	375.03	3,552.63	8,134.35	4,915.80		1,074.92	29.75	6,020.47
Clinton	5,686.52	3,380.74	111.20		9,178.46	5,650.88			25.53	5,870.41
Crawford	26,411.02	5,294.21	1,703.75		33,408.98	8,281.50	1,502.65	2,600.00	8.80	11,893.01
Dallas	1,841.15	14,618.20	4,294.45	53.05	20,806.91	4,610.16	2,998.24	312.27	4.96	7,925.62
Davis	20,607.09	2,709.42	1,182.34		24,498.85		5,600.72			5,600.72
Decatur	15,449.77	4,818.38	670.75		20,938.90	5,662.25		1,165.82	102.87	6,930.94
Delaware	4,409.44	2,797.29	4.20	20.85	7,231.78	3,194.64		234.48	553.80	3,982.92
Des Moines	149.25	2,094.08	2,002.40	31.54	5,177.27	2,977.22			102.78	3,140.00
Dickinson			227.54		227.54	194.54	1,108.19			1,302.73
Dubuque	5,434.40	11,225.80	1,222.38	1,277.17	19,329.81	4,903.03				4,903.03
Emmet	945.37	755.57	414.39		2,115.33		2,014.49			2,014.49
Fayette	13,253.08	72.91		241.11	13,567.10	3,066.19				3,066.19

SUMMARY TABLE NO. 7—Continued

County	Repairs			Total Cost of Repairs	Material Purchased for Townships					
	Wooden Bridges and Culverts	Temporary Steel Bridges and Culverts	Permanent Bridges and Culverts		Miscellaneous Repairs	Corrugated Pipe	Concrete Pipe	Lumber	Miscellaneous Materials	Total Township Materials
Floyd	600.37	1,539.67	1,696.30	413.44	4,250.98	2,997.47		1,300.80	122.70	4,510.97
Franklin	8,850.67	118.50	964.47		9,929.64	6,100.22				6,100.22
Frederick	13,338.48	3,682.45	8.49	5,724.48	22,773.90	3,401.88	79.30	1,237.96	64.55	4,719.04
Greene	6,560.97	109.78	854.35	498.04	8,014.04	10.80	5,592.67			5,603.47
Grundy	2,930.28		265.49		3,195.77	4,020.66		96.35		4,020.66
Guthrie	6,038.06	1,496.84	989.43	7,533.49	16,054.82	4,627.66	312.00			5,916.01
Hamilton	998.28	78.50	382.05		1,458.83	1,671.46	2,122.98			2,121.88
Hancock	984.37					5,708.65				5,708.65
Hardin	3,731.35	2,610.93	1,068.89	3.50	7,427.64	1,849.60	90.00	1,780.00		1,849.60
Harrison	46,000.85	2,473.36			49,164.21	4,977.28				5,933.28
Henry	796.50	814.30		106.51	1,804.21	1,632.35	879.30	1,124.11	413.90	4,019.46
Howard	1,809.39	4,019.19	1,709.91	1,510.35	9,138.84	4,139.33		46.54		4,176.87
Humboldt			257.69	1,762.01	1,819.10	1,796.06	745.94			2,542.00
Ida	18,712.15	17.85	189.19		18,919.19	4,882.10		11.75		4,393.85
Iowa	29,710.82		1,949.39	216.75	31,876.97	4,015.70				4,075.70
Jackson	30,545.68	21,518.03	649.84	727.52	43,441.07	11,086.91		26.00	182.80	11,245.71
Jasper	21,893.85	1,234.81	2,992.93		26,121.60			145.07	12.30	157.37
Jefferson	4,119.84	5,370.20	2,419.99	235.17	12,345.20	3,424.66		2,433.00	92.63	5,910.29
Johnson	6,146.52	7,583.87	587.00	419.18	14,736.57	3,118.79		3,819.11	17.79	6,985.69
Jones	17,123.87	5.30	219.05	16.50	17,364.72	3,972.61		1,400.00		6,432.61
Keokuk	7,000.85	3,480.48	1,251.44	45.42	11,863.19	5,000.50		4,745.59	56.21	10,492.39
Kossuth	6,202.11	5,582.58		12.00	11,886.69	5,014.61				5,014.61
Lee	19,797.75	3,117.11	1,785.36	1,729.85	26,429.77	3,676.13				3,676.13
Linn	9,812.04				9,812.04	10,001.23				10,001.23
Louis	1,154.00	7,298.05	1,085.62	964.50	10,502.17	6,310.62				6,310.62
Lucas	4,823.39	3,897.65	1,019.71	50.00	9,790.75	4,469.98				4,469.98
Lyon	11,441.73	885.80	143.35	1,149.32	13,620.28	637.86	1,639.84	60.10		2,337.30
Madison	23,555.55	30.00	197.10		23,822.65	4,811.96	207.50			5,044.64
Mahaska	3,971.90	2,147.82	1,574.08	456.43	7,169.23	2,938.02		1,041.38		3,979.40
Marion	11,428.07		8.12		11,436.19	4,419.99		2,709.68		7,129.67
Marshall	2,880.68	2,847.79	463.78	450.00	6,242.25	79.00		20.80	96.06	3,309.40
Mills	14,142.03	3,721.01	527.83	17,374.89	19,670.87	5,489.80	46.29	915.30	1.00	7,439.56
Mitchell				191.02	26,685.76	5,035.76		17.06	273.13	6,452.48
Monroe	25,222.99	1,211.65	51.12		26,485.76					6,925.85
Monroe	11,075.53	307.30	197.80	191.02	11,480.63	32.80	3,209.37	3,000.00	31.67	6,773.74

Montgomery	10,084.09	1,351.64	2,105.51	354.80	13,924.04	8,530.89	4,093.27	1,271.32	26.76	13,928.15
Muscatine	244.27	6,178.80	538.29		6,961.36	3,310.03		48.27		3,310.03
O'Brien	5,217.76		341.38		5,559.14	545.29	2,414.94	32.96	31.85	3,027.44
Oswego	429.71		4.00		433.71	7.80	1,430.18	49.75		1,507.73
Page	24,867.40	1,211.47	1,432.80	491.20	28,022.87	6,383.38	176.40	294.77	281.76	7,056.31
Palo Alto	2,100.36	88.30			2,188.66	1,766.39	744.32			2,510.91
Plymouth	15,530.13	5,822.88		12.92	21,353.93	8,579.00	210.92			9,190.31
Pocahontas	3,908.48	1,215.91	6.50	10.30	5,231.19	3,692.50				3,692.50
Polk	5,946.08	5,946.09	4,132.91	2,310.70	16,045.08	4,299.23		114.82	45.04	4,299.23
Pottawattamie	17,079.13	1,554.11			19,633.24	7,064.24				7,064.24
Poweshiek	25,132.42		2,029.90		27,162.32	3,639.32				3,639.32
Ringgold	7,201.22	390.18	1,227.50	28.45	8,916.35	9,551.41		11,844.00		21,425.41
Sac	1,033.00	1,950.63	1,399.60	330.93	4,630.16	3,881.02		80.46		4,108.15
Scott	3,195.76	2,901.41	132.50	575.35	6,795.02	3,612.08				3,612.08
Shelby	11,753.65	8,638.13			19,761.79	8,719.21		1,493.04		10,927.25
Sioux	16,753.40	9,063.14			27,037.40	2,905.45		4,239.63	140.96	7,890.00
Story	7,951.65	189.00			8,140.65	4,002.48				4,002.48
Tama	10,755.17	119.05			10,874.22	7,197.00				7,197.00
Taylor	14,538.04	3,191.29	3,899.02	789.65	17,729.83	1,433.21	179.45	2,880.55		4,045.21
Union	10,322.09	6,468.19	962.00	16,165.64	23,858.83	9,601.44		630.18	3.10	10,224.72
Van Buren						215.36		2,988.34	62.40	3,266.10
Wapello	18,055.03	8,508.58	1,517.84	19.02	28,090.47	2,147.32				2,147.32
Warren	4,196.45	5,006.31	30.60		9,233.36	6,227.43				7,613.14
Washington	4,576.30	14,838.37	1,327.92	8,131.04	28,803.69	3,637.28		3,331.02	80.18	7,067.48
Wayne	7,659.27	1,828.65			9,487.92	2,729.20		710.01	17.57	3,449.78
Webster	9,514.07	3,354.84	673.56		13,542.47	5,478.34				5,478.34
Winnebago	4,303.65				4,303.65	3,157.05				3,157.05
Winneblesh	3,614.91	7,900.79	75.83	469.00	11,581.53	2,307.71		2,330.62	5.70	4,682.03
Woodbury	9,881.36	5,123.36	256.57	480.60	15,738.88	2,556.07		290.00		7,710.87
Worth			744.00	2,962.12	3,706.12					2,557.47
Wright			5,772.64		5,772.64	3,037.55				3,037.55
Totals	\$800,965.41	\$253,660.36	\$198,736.61	\$113,250.90	\$1,366,613.28	\$895,435.76	\$77,676.36	\$83,306.33	\$7,104.63	\$1,563,615.10

SUMMARY TABLE NO. 8

Bridge Equipment, Unused Material, Filling Bridges and Culverts and Special Cases.
Annual Report of County Engineers.

County	Equipment and Material			Filling Bridges and Culverts	Special Cases				Total
	Equipment and Repairs	Material Purchased and Not Used	Total		Right of Way	Moving and Re-erecting Old Spans	Channel Changes	Miscel- laneous	
Adair	\$ 1,438.87	\$ 12,477.56	\$ 13,916.43	\$ 895.03	\$ 205.00	\$ 900.45			\$ 900.45
Adams	2,988.16	2,858.69	5,846.85	1,758.07	19.50	1,536.91	\$ 136.40		2,258.01
Allamakee		110.48	110.48	7,047.53		406.37		\$ 475.20	
Appanoose	4,277.87	5,639.74	9,917.11	3,136.03	35.00		894.95		406.37
Audubon	3,141.57	9,721.10	12,862.67	2,573.87	637.07		500.00		1,250.00
Benton		2,573.37	2,573.37	10.00	25.00		700.00		944.27
Black Hawk		3,350.91	3,350.91	310.00		1,553.29			373.05
Boone	1,043.75	903.60	1,947.44	2,166.73			115.30	1,455.57	2,690.96
Bremer	1,766.82	4,544.02	6,310.84	2,455.24			175.32	424.52	2,940.57
Buchanan	372.18	1,329.06	1,701.24	269.80	587.75				900.50
Buena Vista	1,593.50	345.30	1,938.80	3,191.28	31.67	600.00			2,606.90
Butler	1,355.32	7,622.38	8,977.70	132.00		986.65	1,253.20		2,909.75
Calhoun	1,207.54	4,857.60	6,065.14	1,017.85	429.51	224.15	2,397.48	320.15	3,371.29
Carroll	2,317.71	1,344.53	3,662.24	1,037.80	15.00				15.00
Cass				137.26			558.78	567.55	1,496.53
Cedar		624.10	2,243.25	480.00		661.15			661.15
Cerro Gordo	1,619.15	1,027.60	2,977.66	701.25	81.00		1,373.79	59.54	1,514.33
Cherokee				4,248.26	1,375.00	5,443.57			6,718.57
Chickasaw	424.81	14.57	439.38	13,428.10		585.75			585.75
Clarke	235.08	3,500.00	3,735.08	1,113.52	40.00				40.00
Clay	865.86		865.86	1,065.13	250.00		400.00		650.00
Clayton				3,219.31	417.34	3,035.07			3,496.74
Clinton				3,390.25	212.50	1,377.01	1,200.50	43.33	2,700.01
Crawford	1,087.02	20,300.00	21,387.02	8,094.22	5.00	1,963.56	181.94		2,150.50
Dallas	1,925.74	3,140.30	5,066.04	4,882.16		467.70	923.30		1,391.00
Davis	3,172.47	1,700.60	4,873.07	3,507.98		3,223.39	63.00	1,236.08	5,816.97
Decatur	2,267.87	5,061.16	7,329.03		1,237.50	280.18			537.50
Delaware	22.82	575.44	598.26	833.00	337.50				
Des Moines	2,006.85	1,512.70	3,519.55				975.87	591.44	1,847.40
Dickinson		1,252.00	1,252.00						
Dubuque	4,808.70		4,808.70	1,444.50	275.95				275.95

Enmet	4,550.26	2,490.96	7,070.22	5,577.49	202.50	1,700.51	3,360.19	3,767.02	496.36
Fayette	1,395.85	3,133.50	4,529.44	164.00		731.45		340.93	9,150.25
Floyd	2,849.71	2,219.24	5,068.95	92.30		1,810.40			1,078.38
Franklin	1,419.92	2,836.89	4,278.81	2,771.98	75.00		115.50		1,810.40
Fremont	56.00		56.00					24.00	24.00
Greene	4,919.39	4,000.00	8,919.39	223.15					1,942.73
Guthrie				8,907.16	238.50	204.40	1,042.73		1,042.73
Hamilton	745.10		745.10	453.14			92.60		1,083.25
Hancock	4,901.80	2,081.58	6,983.38	1,987.96	175.00	2,164.58	281.79		2,164.58
Hardin	1,100.27	2,000.00	3,100.27	223.33	114.00			25.00	25.00
Harrison	1,127.88	388.82	1,516.70	1,235.63	636.50			60.80	174.89
Henry	2,463.57	440.55	2,904.12	3,797.26			4,000.78		4,740.78
Howard		1,189.63	1,189.63	1,189.63				81.00	1,785.85
Humboldt		3,728.09	4,932.44	1,743.89			1,701.85		9,900.80
Iola	865.44	19.40	1,284.74	2,404.16	86.62	9,904.28			2,933.78
Iowa	1,305.34			610.96	247.25		654.27	1,302.20	6,145.10
Jackson	963.65		963.65	6,100.20	34.30	5,816.80	201.10	53.00	1,488.07
Jasper	536.60	706.03	1,242.63	2,458.58		1,488.07		1,020.16	2,011.96
Jefferson	1,377.00	2,253.80	3,631.49	1,386.84			1,021.80		1,088.89
Johnson	2,588.54	1,139.67	3,728.21	1,386.84	400.38		1,196.51		1,925.67
Jones				478.95				1,525.57	1,925.67
Keokuk	4,463.92	4,000.00	8,463.92	11.10					231.90
Kossuth	110.27		110.27	40.50		281.95			134.00
Lee	8,445.75	10,843.41	19,289.17	28.80		4,330.75			4,330.75
Linn	3,349.12	1,467.71	4,816.83	12,472.18		185.10	907.32		1,582.42
Louis	1,316.70		1,316.70	3,915.78			1,016.12		1,036.12
Lucas	907.94		907.94	150.65	40.00				
Lyon	329.84	1,292.00	1,621.84	307.63					408.40
Madison	4,925.99		4,925.99	5,678.30					290.00
Mahaska	353.00	527.78	883.47	2,047.05	200.00				1,157.10
Marion	9.50	2,135.00	2,144.50	4,048.75			1,157.10		229.44
Marshall	876.85	2,346.80	3,223.74	280.92			929.44		2,302.50
Marshall	1,795.71	1,556.86	3,352.57	2,387.58		1,841.00	521.50		1,149.48
Mills				965.91					1,437.85
Mitchell	965.91		965.91						9,039.06
Monroe	414.01		414.01						6,960.67
Monroe	2,039.11		2,039.11	2,580.11			1,015.00		543.10
Montgomery	1,398.00	10,392.59	11,790.43	3,300.18		7,174.46	411.37	901.98	11,250.20
Montgomery	1,654.33	1,001.00	2,655.62	31.33		3,307.68	2,815.67	846.32	159.92
Muscatine	1,773.11	3,418.91	5,192.02	1,412.96	35.00		308.10		2,732.87
O'Brien	30.75			2.40					112.60
Oscoda	4,013.53	3,876.41	7,892.94						
Page				7,892.94	129.00	2,885.85	7,976.84	207.57	
Palo Alto	504.13		504.13	1,307.48		62.00	97.92		
Palo Alto	2,974.31	10,921.10	13,845.44	221.60	25.00	3,319.77	358.10		2,732.87
Plymouth				540.92	100.60	12.00			112.60
Pocahontas	178.90	136.62	374.52	3,954.08					
Polk									983.68
Pottawattamie	2,898.29	551.43	3,450.71	1,307.48					983.68
Pottawattamie	1,146.45		1,146.45	3,225.06	184.10	200.60		1,206.58	1,206.58
Poweshiek		7,369.07	9,135.61	727.55				25.00	25.00
Ringgold	1,694.56								

SUMMARY TABLE NO. 8—Continued

County	Equipment and Material			Filling Bridges and Culverts	Special Cases				Total
	Equipment and Repairs	Material Purchased and Not Used	Total		Right of Way	Moving and Re-erecting Old Spans	Channel Changes	Miscel- laneous	
Sac	2,195.14	2,921.28	5,116.42	606.67	326.25	1,887.35	2,747.75	574.94	5,536.29
Scott	4,745.06	1,595.89	6,340.95	408.00	70.00		1,607.22		1,677.22
Shelby	4,551.02	5,712.71	10,263.73	20,617.76	428.15	8,799.41	139.99	763.35	10,130.90
Sioux	8,238.61	4,222.02	12,460.63	5,362.70	28.45		3,425.11	892.28	4,305.84
Story	346.57		346.57	1,748.97	209.00		2,561.71		2,761.71
Tama	191.99	1,531.55	1,723.54	1,448.57	51.50				61.50
Taylor	1,484.55	5,448.75	6,933.30					332.14	332.14
Union	231.08	5,420.12	5,651.20	1,956.32	35.00	638.20			673.20
Van Buren		568.00	568.00						
Wapello	2,221.61	4,328.33	6,549.94	3,387.03		2,223.41			2,223.41
Warren	494.48	4,316.28	4,810.76	17,422.03	15,600.82	2,045.12			17,741.94
Washington	3,168.22	2,680.31	5,848.53	732.12		270.03	3,070.14		3,340.17
Wayne	2,092.12	1,300.00	3,392.12			476.10	8.00		484.10
Webster	1,981.90		1,981.90	730.40	49.50		48.00		97.50
Winnebago	80.98	2,805.66	2,886.64	13.75					
Winneblesh	338.72	469.97	808.69	716.45	15.00		155.85		170.85
Woodbury	242.12	7,321.30	7,563.42	484.21	64.00	1,334.32	299.15	2,617.79	4,365.26
Worth	910.50	683.33	1,593.83					140.64	140.64
Wright	9.19	1,344.64	1,353.83	231.73					
Totals	\$ 158,165.38	\$ 240,617.16	\$ 398,782.54	\$ 216,120.97	\$ 27,301.04	\$ 90,198.73	\$ 60,160.30	\$ 24,939.74	\$ 302,508.81

SUMMARY TABLE NO. 9

Comparison of Bridge and Culvert Construction 1922, 1923, 1924, 1925, 1926, and 1927.
Annual Report of County Engineers.

County	Jan. 1, 1922, to Jan. 1, 1923	Jan. 1, 1923, to Jan. 1, 1924	Jan. 1, 1924, to Jan. 1, 1925	Jan. 1, 1925, to Jan. 1, 1926	Jan. 1, 1926, to Jan. 1, 1927	Jan. 1, 1927, to Jan. 1, 1928	Total County Funds
Adair	\$ 71,416.93	\$ 89,759.90	\$ 81,008.85	\$ 84,653.84	\$ 65,037.27	\$ 55,508.75	\$ 451,075.54
Adams	45,912.73	28,109.62	45,350.65	42,750.67	37,348.40	45,193.73	244,705.80
Allamakee	64,405.68	48,812.90	36,780.32	51,537.10	55,684.87	53,985.09	311,205.92
Appanoose	42,144.70	61,604.41	34,830.17	44,508.46	58,346.15	64,748.85	306,272.74
Audubon	62,561.03	74,067.07	103,261.08	111,415.90	73,172.05	54,933.20	479,410.33
Benton	65,940.96	72,691.46	54,068.87	62,650.31	40,885.99	92,991.70	389,148.29
Black Hawk	50,505.37	56,092.68	46,033.02	48,957.61	56,403.91	56,082.86	314,065.45
Boone	92,002.00	100,021.25	72,538.91	68,120.20	48,018.61	51,118.84	431,819.84
Bremer	40,921.76	59,822.21	61,817.47	57,961.46	60,802.55	47,766.86	329,092.31
Buchanan	58,379.38	49,519.21	47,338.07	48,316.07	43,204.29	41,477.78	288,214.80
Buena Vista	18,304.59	15,374.73	27,082.86	11,183.52	22,122.56	18,171.41	112,239.67
Butler	73,722.60	38,902.94	63,009.84	81,230.66	63,476.44	77,464.57	398,707.05
Calhoun	27,636.47	70,713.48	67,908.84	69,268.01	34,887.87	51,469.86	321,944.53
Carroll	45,071.76	43,855.46	59,753.23	93,300.16	96,054.12	54,730.05	392,764.78
Cass	87,643.02	59,934.59	63,080.13	77,052.97	67,479.80	77,060.59	432,237.10
Cedar	15,651.43	70,715.57	71,461.05	35,506.27	43,975.95	72,490.09	309,800.36
Cerro Gordo	63,156.85	73,491.94	50,788.92	54,584.95	56,733.61	45,131.44	343,907.71
Cherokee	53,184.43	65,153.36	104,009.07	69,477.08	66,123.77	67,579.45	423,587.16
Chickasaw	40,417.24	45,141.47	50,055.35	47,352.09	49,721.50	47,320.47	280,068.12
Clarke	41,380.30	43,738.44	31,365.40	36,131.83	33,036.27	45,737.61	232,289.85
Clay	31,666.76	40,239.57	33,227.65	33,477.08	30,619.02	26,906.72	196,196.80
Clayton	65,016.44	122,791.63	88,067.90	69,623.70	45,008.91	64,906.53	456,675.20
Clinton	75,690.79	99,522.18	49,806.11	111,211.30	55,498.46	76,147.84	467,876.48
Crawford	52,204.08	83,368.63	187,718.07	113,315.42	89,494.91	99,232.25	625,333.36
Dallas	96,513.69	74,938.45	75,315.76	84,898.05	54,681.89	91,083.81	477,947.63
Davis	52,354.70	49,601.43	44,804.70	48,117.26	46,281.44	54,969.61	296,159.14
Decatur	50,142.64	47,734.00	45,446.65	53,564.81	45,739.07	47,256.40	289,873.66
Delaware	40,439.07	53,034.25	37,235.18	109,849.35	36,541.26	48,545.87	325,685.68
Des Moines	24,248.55	25,654.72	30,704.18	30,613.60	39,336.27	28,484.74	169,502.06
Dickinson	33,633.23	14,311.96	17,365.28	5,135.73	4,002.90	8,865.47	83,394.60
Dubuque	69,571.27	40,263.25	41,840.52	133,968.89	97,868.63	67,646.44	442,489.03
Emmet	8,191.07	15,326.73	18,445.64	10,399.67	14,363.36	23,750.15	90,675.62
Fayette	109,419.74	82,653.64	76,544.88	100,168.18	55,734.98	93,635.13	542,146.95
Floyd	141,840.96	50,702.27	30,378.62	43,168.91	29,929.20	45,233.69	311,255.65
Franklin	35,604.19	35,814.37	34,329.73	30,600.22	34,716.98	46,542.46	217,601.95
Fremont	35,144.96	73,969.95	166,722.69	55,275.69	44,336.34	79,136.57	391,576.11

SUMMARY TABLE NO. 9—Continued

County	Jan. 1, 1922, to Jan. 1, 1923	Jan. 1, 1923, to Jan. 1, 1924	Jan. 1, 1924, to Jan. 1, 1925	Jan. 1, 1925, to Jan. 1, 1926	Jan. 1, 1926, to Jan. 1, 1927	Jan. 1, 1927, to Jan. 1, 1928	Total County Funds
Greene	32,733.19	33,655.26	34,576.06	67,413.57	39,038.08	30,088.29	238,095.05
Grundy	49,495.60	60,170.44	40,717.77	37,172.46	39,475.07	30,773.71	378,406.16
Guthrie	53,253.03	45,794.67	90,186.75	74,553.72	56,001.73	70,441.46	300,321.36
Hamilton	45,928.06	43,810.12	44,142.40	39,302.46	30,710.35	13,000.37	236,303.36
Hancock	42,755.04	28,313.10	12,351.07	24,562.94	23,421.97	25,072.24	156,496.36
Hardin	78,274.25	64,567.26	82,801.06	85,880.96	65,208.38	80,051.45	456,928.37
Harrison	46,067.00	63,063.37	67,304.04	37,008.30	32,272.18	79,146.00	305,000.89
Henry	33,832.91	21,508.69	30,642.91	31,391.42	44,525.27	29,200.18	191,377.38
Howard	34,886.85	58,701.55	44,114.48	38,067.31	50,745.32	29,233.54	255,768.05
Humboldt	29,373.84	21,100.18	33,089.74	26,501.74	22,938.20	28,233.02	161,336.72
Ida	47,074.14	50,770.03	51,851.10	45,472.51	58,915.41	33,354.41	307,437.60
Iowa	93,457.72	38,846.67	67,271.30	64,530.19	55,504.95	88,727.02	408,338.66
Jackson	37,243.78	44,373.10	51,505.95	59,618.78	66,373.07	67,932.90	327,096.88
Jasper	157,900.17	115,543.86	80,283.95	124,568.79	102,817.95	122,874.15	684,108.88
Jefferson	45,493.56	44,908.96	45,508.80	51,105.71	61,619.29	43,240.55	291,906.87
Johnson	68,001.80	90,087.98	42,702.70	90,816.16	63,571.13	91,347.13	446,589.80
Jones	44,912.87	60,771.87	74,040.44	52,709.62	56,808.18	72,323.26	361,716.24
Keokuk	37,455.07	43,284.17	84,032.69	66,430.53	72,140.57	68,678.72	392,011.75
Kossuth	31,948.57	33,905.30	27,030.20	26,263.82	26,708.30	37,478.03	171,801.82
Lee	65,002.87	80,839.02	48,000.36	35,492.98	49,371.03	73,840.03	372,623.89
Linn	84,391.01	134,144.55	137,687.80	184,279.17	142,433.94	142,198.30	825,654.77
Louis	22,691.00	98,508.61	53,287.28	31,031.53	22,082.44	52,400.44	210,001.39
Lucas	21,623.23	21,027.04	28,675.55	30,823.82	33,179.52	24,339.94	159,829.10
Lyon	45,005.90	42,317.36	50,072.80	36,004.45	80,647.56	42,061.88	305,900.04
Madison	65,855.90	65,215.88	45,467.17	20,401.71	55,684.08	97,423.02	318,518.00
Mahaska	62,509.20	54,928.78	53,489.82	49,414.61	35,064.18	50,936.70	326,333.29
Marion	29,254.19	58,536.02	46,304.88	74,002.56	45,849.68	54,683.09	300,331.62
Marshall	43,798.13	32,403.98	41,907.80	23,917.79	42,003.90	33,129.35	217,810.95
Mills	65,061.04	53,879.57	51,687.37	50,864.90	40,934.44	45,447.40	307,877.81
Mitchell	84,244.16	25,025.39	62,164.85	39,012.85	76,343.25	44,487.76	331,278.27
Monona	62,317.50	31,307.00	66,042.54	53,384.54	44,474.49	38,419.87	310,805.94
Monroe	22,220.36	24,357.52	34,198.84	26,398.91	29,819.60	28,197.79	175,223.02
Montgomery	90,365.81	44,054.86	60,406.97	56,149.05	52,306.46	63,075.54	308,647.69
Muscatine	20,754.03	34,776.16	31,261.26	16,449.79	19,500.90	34,250.35	157,067.68
O'Brien	51,332.62	57,012.75	78,327.15	71,508.35	48,380.72	45,437.87	352,081.46
Oswego	12,649.88	29,248.81	29,248.81	18,872.41	32,114.74	26,617.21	146,167.02
Palo Alto	151,473.77	112,845.80	66,516.21	77,811.52	48,309.07	79,800.17	536,816.54
Plymouth	30,569.38	53,403.62	40,162.12	45,528.44	37,147.11	33,256.60	238,000.36
	101,067.00	89,649.85	73,688.48	82,731.91	74,032.71	101,899.51	523,094.56

REPORT OF COUNTY ENGINEERS

Pocahontas	35,001.03	26,765.23	39,423.43	26,218.40	40,255.80	44,040.07	212,330.56
Polk	108,881.36	90,538.57	109,297.91	78,636.11	83,015.07	171,353.92	641,036.24
Pottawattamie	57,609.61	144,542.19	143,615.81	133,580.49	66,155.29	79,529.97	655,034.36
Poweshiek	84,929.43	71,313.51	94,765.03	76,300.48	62,532.27	72,672.39	469,531.11
Ringgold	51,822.45	39,254.25	40,505.17	23,934.14	38,393.68	40,306.14	251,755.83
Sac	55,035.43	80,374.74	70,161.57	70,447.52	57,403.65	50,931.97	381,344.86
Scott	139,141.80	292,846.59	17,970.94	21,714.79	36,242.46	30,065.71	527,082.30
Shelby	73,700.95	78,971.68	82,554.40	96,908.07	108,405.18	156,939.85	650,900.14
Sioux	56,667.07	74,172.42	97,316.21	72,531.75	103,409.39	168,371.00	572,308.44
Story	25,300.84	61,037.89	50,635.13	57,255.76	30,933.71	50,871.52	285,000.85
Tama	67,260.49	84,981.84	96,318.20	118,065.30	72,025.56	163,453.49	602,143.88
Taylor	41,376.22	57,088.89	61,905.77	60,757.06	58,092.79	54,800.03	324,710.76
Union	36,125.85	24,546.51	34,022.68	30,468.86	19,770.35	45,198.20	190,132.46
Van Buren	26,720.01	50,740.11	41,254.76	47,802.79	38,209.82	43,821.14	258,008.08
Wapello	16,709.84	30,168.00	25,817.04	48,089.35	46,089.92	63,374.80	220,338.95
Warren	52,943.77	43,038.21	67,130.33	63,845.42	61,299.94	125,210.14	413,407.81
Washington	55,022.31	48,008.06	92,888.00	65,032.21	60,249.00	93,207.75	425,007.33
Wayne	36,049.43	54,158.13	48,805.73	44,671.42	47,381.21	52,709.20	283,905.11
Webster	83,318.61	56,311.06	32,808.55	52,914.52	51,905.19	37,250.05	317,009.97
Winnebago	9,330.49	11,273.61	28,722.79	8,007.37	10,106.40	15,152.58	89,193.24
Winnesiek	53,842.04	66,649.83	69,271.87	90,747.16	49,626.42	61,465.91	391,553.23
Woodbury	100,414.64	84,746.38	64,340.76	92,453.96	85,702.56	75,429.90	500,006.20
Worth	16,197.35	32,016.21	43,504.99	37,564.58	26,076.02	27,392.04	182,811.19
Wright	46,314.77	45,150.13	50,078.96	33,441.27	38,216.58	31,636.31	244,898.02
Totals	86,479,067.06	85,733,987.42	85,708,867.97	85,849,009.87	85,218,844.29	85,953,739.32	853,943,556.84

SUMMARY TABLE NO. 10
Classification of Road Work . . . County Roads.
Annual Report of County Engineers.

County	Construction	Maintenance	Special Cases	Total
Adair		\$ 23,657.11	\$ 1,952.76	\$ 25,609.87
Adams		23,511.63	3,364.10	26,875.73
Allamakee	\$ 2,085.20	38,824.75	5,555.41	46,415.36
Appanoose	10,735.03	29,739.80	5,508.38	46,073.21
Audubon	607.30	35,534.57	7,302.45	43,504.32
Benton	152,718.08	48,604.34	330.67	201,659.69
Black Hawk	78,719.52	19,591.78	6,286.59	104,597.89
Boone	5,725.83	27,273.92	828.26	33,828.01
Bremer	14,300.58	26,367.09	1,795.00	42,553.57
Buchanan	14,641.57	28,789.03	3,758.99	47,190.19
Buena Vista	222.37	51,780.13	4,789.23	56,791.73
Butler	30,339.79	42,848.82	3,142.46	66,331.07
Calhoun	72,375.49	32,055.08	10,523.69	114,954.26
Carroll	45,792.01	19,782.05	3,687.80	69,461.92
Cass	6,383.48	26,961.32	325.20	33,670.00
Cedar	79,584.31	16,500.55	2,007.53	98,092.39
Cerro Gordo	32,720.47	28,011.09	3,602.53	64,334.09
Cherokee	24,653.80	19,056.73	5,886.19	49,596.72
Chickasaw	30,224.81	23,719.64	3,964.45	57,908.90
Clarke		16,021.16	484.60	17,405.76
Clay	9,570.20	32,089.37	10,763.22	52,422.79
Clayton	45,908.76	51,416.09	4,065.05	101,474.90
Clinton	55,818.78	39,025.08	10,081.37	105,525.23
Crawford	19,992.00	37,684.33	5,522.48	63,198.81
Dallas	39,697.35	21,761.40	10,278.34	71,737.09
Davis		34,513.76	1,808.65	36,322.41
Decatur		34,727.76	8,143.49	42,871.25
Delaware	44,801.95	28,119.05	2,092.20	75,013.20
Des Moines		31,283.60	8,610.95	39,894.55
Dickinson	1,311.42	29,567.78	3,096.03	34,975.23
Dubuque	71,871.90	27,994.08	1,783.62	101,649.60
Emmet	403.23	23,892.30	5,494.79	29,790.32
Fayette	38,812.56	32,883.57	5,983.51	77,679.64
Floyd	29,332.07	15,088.12	4,723.64	49,143.83
Franklin	13,702.11	40,220.09	7,536.78	61,458.98
Fremont		33,097.35	1,375.76	34,473.11
Greene	50,143.99	33,085.33	2,342.57	85,571.89
Grundy	40,864.85	10,405.13	168.61	51,438.59
Guthrie	32,588.17	41,831.14	522.45	74,941.76
Hamilton	22,730.12	40,536.09	823.93	64,090.14
Hancock	27,859.97	21,692.26	3,476.56	52,928.79
Hardin	14,256.56	42,647.49	3,025.33	59,929.38
Harrison	686.23	48,419.30	12,353.42	61,458.95
Henry	5,616.14	23,423.10	3,663.63	32,702.87
Howard	38,690.00	27,596.96	3,305.36	69,592.32
Humboldt	46,547.54	31,134.60	1,000.00	78,682.14
Ida	22,105.73	22,711.43	1,177.95	45,995.11
Iowa	2,304.00	49,513.73	2,000.90	53,818.63
Jackson	5,004.90	32,258.65	7,222.09	44,485.64
Jasper	52,456.38	41,457.50	2,919.00	96,832.88
Jefferson	3,566.41	24,252.57	1,733.72	29,552.70
Johnson	168,921.92	28,613.81	11,173.04	208,708.77
Jones	41,543.99	26,068.60	6,552.61	74,165.20
Keokuk	28,598.40	37,700.56	12,060.45	78,359.41
Kossuth	6,225.33	54,918.88	5,154.73	66,308.94
Lee	87,916.88	40,737.91	638.00	129,292.79
Linn	296,815.58	66,453.06	8,257.98	371,526.62
Louisa	14,126.29	23,719.49	14,888.85	52,734.63
Lucas		33,161.08	528.00	33,689.08
Lyon	31,604.63	22,450.70	10,140.78	64,196.10
Madison	7,544.02	28,473.38	6,955.62	42,973.02
Mahaska	41,001.38	30,327.08	1,161.15	72,489.61
Marion	19,783.99	30,909.62	2,028.75	52,722.36
Marshall	32,402.72	39,313.61	12,536.24	84,252.57
Mills		30,744.24	2,179.05	32,923.29
Mitchell	38,437.29	26,262.39	1,791.55	66,491.23
Monona	38,188.78	14,022.21	17,468.07	69,679.06
Monroe	922.95	28,730.79	2,307.10	31,960.84
Montgomery	6,313.82	25,883.41	769.13	32,966.36
Muscatine	88,654.56	28,099.89	4,890.24	121,644.69
O'Brien	58,719.04	27,079.41	4,914.34	90,712.79
Osceola	22,597.58	15,845.98	3,939.34	42,382.90

SUMMARY TABLE NO. 10—Continued

County	Construction	Maintenance	Special Cases	Total
Page	3,933.28	34,647.92	8,048.84	47,230.04
Pa'lo Alto	23,810.56	23,488.46	6,063.19	53,362.21
Plymouth	28,746.00	45,800.99	7,107.38	81,654.37
Pocahontas	14,087.39	37,155.40	11,870.79	63,113.58
Polk	70,965.25	88,730.65	6,223.40	165,919.30
Pottawattamie		55,861.01	5,933.45	61,794.46
Poweshiek	18,011.61	43,070.37	1,065.30	62,147.28
Ringgold	70.50	37,729.06	1,206.50	39,006.06
Sac	485.39	48,563.38	9,331.13	58,379.90
Scott	25,505.18	42,253.23	1,830.75	69,418.16
Shelby		36,063.21	8,146.54	44,209.75
Sioux	45,112.55	36,506.44	14,153.25	95,772.24
Story	64,975.31	28,433.62	849.30	94,258.23
Tama	115,146.75	37,733.59	10,252.61	163,132.95
Taylor	435.48	40,270.48	12,320.55	53,026.51
Union		24,075.02	208.96	24,283.98
Van Buren		32,876.54	3,000.68	35,877.22
Wapello		42,610.10	28,149.48	70,759.58
Warren		32,146.98	4,120.58	36,267.56
Washington	5,815.50	45,126.84	5,022.85	55,965.19
Wayne	162.00	28,216.29	5,329.78	33,708.07
Webster	38,208.02	51,416.83	4,488.95	94,113.80
Winnebago	14,498.04	22,485.41	2,200.81	39,184.26
Winneshiek	23,745.83	29,925.48	6,003.30	60,374.61
Woodbury	55,171.05	46,842.01	5,861.89	107,874.95
Worth	30,530.97	9,650.38	6,298.75	46,480.10
Wright	23,277.20	24,680.12	4,464.68	52,422.00
Totals	\$2,941,422.50	\$3,292,048.30	\$ 523,864.30	\$ 6,757,335.00

SUMMARY TABLE NO. 11

Classified Road Expenditures—Construction County Roads—Annual Report of County Engineers.

County	Finished Grade Standard Section		Gravel, Macadam and Sand Clay Surfacing		Tiling and Drainage Assessments	Equipment and Tools	Total Expenditure
	Miles Built	Total War- rants Issued	Miles Built	Total War- rants Issued			
Adair							
Adams							
Allamakee			.92	\$ 2,035.20			\$ 2,035.20
Appanoose			*18.00	10,672.93	\$ 62.10		10,735.03
Audubon					411.75	\$ 195.55	607.30
Benton	46.93	\$ 104,932.54	25.25	47,786.14			152,718.68
Black Hawk	14.60	47,541.88	17.51	24,570.73	6,606.91		78,719.52
Boone			1.75	5,111.20	614.63		5,725.83
Bremer			11.75	12,071.68	1,792.94	525.96	14,390.58
Buchanan				12,217.51	2,424.06		14,641.57
Buena Vista					222.37		222.37
Butler	8.00	3,205.40	19.25	14,453.99	1,714.27	966.13	20,339.79
Calhoun	1.12	1,080.00	79.25	69,114.92	1,348.08	832.49	72,375.49
Carroll	23.75	16,864.47	19.00	28,794.04	133.50		45,792.01
Cass	.50	5,734.73			648.75		6,383.48
Cedar	24.00	76,308.39	1.30	3,275.92			79,584.31
Cerro Gordo	11.00	26,822.59			5,897.88		32,720.47
Cherokee	5.75	17,455.20	23.70	7,198.60			24,653.80
Chickasaw	9.50	8,604.29	6.00	3,745.13	4,001.16	3,874.23	20,224.81
Clarke							
Clay			15.50	9,416.23	153.97		9,570.20
Clayton	5.30	41,230.56	1.90	4,763.20			45,993.76
Clinton	8.82	47,125.59	6.25	7,695.32	997.87		55,818.78
Crawford			19.00	19,962.06			19,962.06
Dallas	2.59	4,025.88	8.30	33,829.16	1,842.31		39,697.35
Davis							
Decatur							
Delaware	12.10	30,406.26	10.50	12,066.11	2,329.58		44,801.95
Des Moines							
Dickinson					1,311.42		1,311.42
Dubuque	4.69	43,987.20	9.96	23,900.11		3,893.90	71,871.30
Emmet		403.23					403.23
Fayette	7.60	30,993.70	.50	170.98	488.33	7,159.55	38,812.56

Floyd	11.00	25,593.83	6.50	4,897.69	576.23	264.30	29,332.07
Franklin	1.00	1,512.03	15.00	9,796.19	2,393.89		13,702.11
Fremont							
Greene			12.50	45,664.41	4,479.58		50,143.99
Grundy	14.00	16,890.78	12.75	21,709.02	894.92	1,310.13	40,804.85
Guthrie	11.53	12,749.67	10.00	18,271.40	1,567.10		32,588.17
Hamilton	13.75	12,545.66	5.00	3,908.83	5,115.27	2,079.36	23,730.12
Hancock			18.00	24,031.53	3,828.44		27,860.97
Hardin		5,523.81		8,306.94	426.71		14,257.56
Harrison					686.23		686.23
Henry	1.57	4,283.75			1,332.39		5,616.14
Howard	10.00	20,590.27	16.25	12,007.42	5,491.71	.00	38,090.00
Humboldt	19.50	24,873.54	15.00	18,213.62	3,430.38		46,517.54
Ida	3.30	7,609.02	9.00	14,496.71			22,105.73
Iowa	.50	2,304.00					2,304.00
Jackson	.26	504.90			4,500.00		5,004.90
Jasper	3.75	15,560.35	14.50	36,600.18	205.83		52,456.36
Jefferson	.67	3,566.41					3,566.41
Johnson	35.02	105,300.63	21.18	62,965.14	656.15		168,921.92
Jones	10.00	25,305.15	13.00	16,127.59	111.25		41,543.99
Keokuk	3.60	22,654.48	2.00	5,943.92			28,598.40
Kossuth		2,389.80	4.00	2,681.63	389.50	774.40	6,235.33
Lee	9.35	29,398.41	2.35	556,635.88	1,832.59		87,916.88
Linn	48.00	199,028.16	40.75	97,787.42			296,815.58
Louisa	3.50	6,671.56	2.50	5,939.13	513.79	1,001.81	14,126.29
Lucas							
Lyon			26.50	29,543.37	2,061.25		31,604.62
Madison			3.20	7,544.02			7,544.02
Mahaska			27.80	38,191.21	580.17	2,230.00	41,001.38
Marion	6.90	16,009.43	3.00	3,684.31	96.25		19,783.99
Marshall	11.62	8,765.11	21.67	22,172.43	1,258.11	207.07	32,402.72
Mills							
Mitchell	10.62	31,629.19	2.75	3,193.99	3,614.11		38,437.29
Monona	10.19	34,319.68	.96	3,809.10			38,188.78
Monroe					922.95		922.95
Montgomery	.60	6,313.82					6,313.82
Muscatine	12.12	36,543.46	21.38	48,660.29	3,450.81		88,654.56
O'Brien	19.50	23,384.66	46.00	34,839.76	494.62		58,719.04
Osceola	4.50	8,686.20	7.00	8,406.80	5,504.58		22,597.58
Page	1.25	3,933.28					3,933.28
Palo Alto	3.00	5,599.20	8.00	10,546.82	6,664.54		22,810.56
Plymouth	1.04	13,302.70	13.06	15,443.90			28,746.60
Pocahontas		1,499.62	2.00	507.30	12,080.47		14,087.39
Polk	12.39	38,038.44	25.56	29,671.52	2,605.29	629.00	70,345.25
Pottawattamie							
Poweshiek	10.00	15,568.06	1.00	2,443.55			18,011.61
Ringgold				70.50			70.50
Sac					485.39		485.39
Scott	1.00	7,613.05	6.30	17,315.89	376.27		25,305.13

SUMMARY TABLE NO. 11—Continued

County	Finished Grade Standard Section		Gravel, Macadam and Sand Clay Surfacing		Tiling and Drainage Assessments	Equipment and Tools	Total Expenditure
	Miles Built	Total War-rants Issued	Miles Built	Total War-rants Issued			
Shelby	59	25,103.61	15.25	19,948.94			45,112.55
Sioux	17.50	12,318.07	22.50	47,323.29	2,721.08	2,582.87	64,975.31
Story	52.95	114,313.76			832.99		115,146.75
Tama					435.48		435.48
Taylor							
Union							
Van Buren							
Wapello							
Washington							
Wayne	90	4,322.50			1,283.00		5,605.50
Webster	1.67	4,786.32	26.00	31,742.45	162.00		38,290.92
Winnebago	2.50	5,219.98	6.00	5,701.58	1,739.95		14,498.04
Winnesiek	6.82	23,745.83			3,576.68		23,745.83
Woodbury	15.54	30,566.66	8.00	23,614.78		989.61	55,171.05
Worth	2.00	3,610.72	11.75	16,090.60	282.64	607.61	20,590.97
Wright	6.73	15,211.28	9.98	7,357.49	728.43		23,277.20
Totals	594.08	\$1,540,112.95	833.10	\$1,247,617.97	\$ 123,584.92	\$ 30,106.66	\$ 2,941,422.50

*Shale surfacing.
 *Paving Coleman road. Coleman Donation fund.

SUMMARY TABLE NO. 12
Showing Cost of Maintenance—County Roads—Annual Report of County Engineers.

County	Miles County Road System	Patrol			Gang			Equipment and Tools			Total Cost Maintenance	Average Cost Per Mile
		Earth	Gravel	Paving	Earth	Gravel	Paving	Earth	Gravel	Paving		
Adair	114.30	\$ 9,096.12			\$ 10,501.41			\$ 3,459.58			\$ 23,057.11	\$ 207
Adams	117.04	10,410.66			8,759.33			4,301.64			23,511.63	201
Allamakee	107.50	22,883.98			7,358.71			8,682.06			38,824.75	361
Appanoose	123.75	8,674.46			\$ 11,108.89			\$ 8,169.25			23,139.80	210
Audubon	96.90	14,690.55			16,109.08			4,934.04			25,534.57	267
Benton	155.00	35,186.74			4,743.71			10,692.89			48,604.34	314
Black Hawk	124.00	12,454.17						729.13			19,591.78	158
Boone	122.10	12,069.59			1,572.55	\$ 8,171.84		2,044.96			27,273.92	211
Bremer	70.24	9,998.47			5,346.39			3,824.61			20,367.99	375
Buchanan	128.00	501.86			1,503.16			251.76			28,780.63	200
Buena Vista	122.00	25,103.90			6,319.91			3,531.97			51,780.13	392
Butler	150.50	10,400.37			60.15			42.00			42,848.83	285
Calhoun	99.30	5,871.32			710.24			2,143.41			32,055.08	323
Carroll	123.00	12,066.88			12,769.58			2,194.86			19,782.05	149
Cass	92.50	10,195.15			4,475.45			1,830.35			26,961.32	291
Cedar	90.10	6,722.86			2,882.04			203.00			16,500.55	182
Cerro Gordo	118.20	11,027.76			8,030.72			1,736.40			28,011.69	237
Cherokee	134.30	2,745.51			3,587.14			2,555.37			19,060.73	142
Chickasaw	116.00	9,651.49			2,273.30			4,682.53			23,719.64	204
Clarke	90.00	5,051.49			2,587.14			1,830.10			16,921.16	188
Clay	134.41	5,051.49			2,587.14			1,830.10			32,089.27	238
Clayton	135.50	30,502.98			8,325.40			12,586.76			51,416.09	377
Clinton	129.00	6,715.62			5,344.38			4,792.13			39,025.08	303
Crawford	88.00	4,814.49			8,551.95			10,912.85			27,684.23	254
Dallas	134.96	755.86			634.30			6,668.95			21,761.40	161
Decatur	133.00	15,132.85			12,441.96			5,397.15			34,512.76	249
Delaware	162.30	10,297.07			12,506.81			6,000.04			28,119.05	198
Des Moines	47.75	19,754.01			2,680.51			2,529.11			31,263.69	655
Dickinson	70.00	9,411.14			1,351.85			3,412.37			27,967.78	419
Dubuque	91.25	7,321.87			4,901.69			4,904.31			27,994.08	307
Emmet	63.25	16,004.58			174.05			1,705.95			22,892.30	378
Fayette	123.40	2,946.63			408.00			7,025.00			22,982.57	295
Floyd	101.30	7,314.34			1,319.60			1,153.08			15,068.12	148
Franklin	161.75	8,960.74			1,325.39			3,273.97			40,229.09	249

SUMMARY TABLE NO. 12—Continued

County	Miles County Road System	Patrol			Gang			Equipment and Tools			Total Cost Maintenance	Average Cost Per Mile
		Earth	Gravel	Paving	Earth	Gravel	Paving	Earth	Gravel	Paving		
Fremont	131.00	17,027.41			14,062.46			1,407.48			33,097.35	253
Greene	76.50	307.99	10,861.63		10,076.74	10,485.14		1,247.82	956.01		33,935.33	444
Grundy	122.00	4,466.37	4,673.56		52.00			678.42	534.78		10,405.13	85
Guthrie	126.50	21,987.18	873.25		10,644.63			8,326.08			41,831.14	331
Hamilton	151.20	1,094.42	14,513.57			14,897.44		376.18	9,544.48		40,536.09	268
Hancock	114.30	5,967.10	8,163.90		5,305.01			230.90	2,055.35		21,662.26	190
Hardin	126.40	5,507.10	15,565.51		1,457.09	3,120.20		8,009.17	8,987.82		42,647.49	337
Harrison	105.50	11,629.72			18,070.47			18,739.11			48,419.30	459
Henry	111.57	13,612.83			5,440.57			4,309.70			23,423.10	210
Howard	76.68	14,638.95	17.11		9,331.84	151.25		3,457.81			27,596.96	360
Humboldt	110.02	1,226.29	10,620.02			15,210.76		4,077.62			31,134.60	283
Ida	90.35	12,107.25	2,609.41		1,319.16			3,776.62	2,908.99		22,711.43	251
Iowa	126.00	14,012.65			20,684.55			14,816.53			49,513.73	393
Jackson	83.00	12,305.41	104.98		5,644.98			14,203.28			32,238.65	389
Jasper	168.25	26,100.76	7,692.62					7,618.47	15.65		41,457.50	246
Jefferson	108.00	15,929.72			4,306.42			4,016.43			24,252.57	226
Johnson	121.88	17,336.23	2,334.05		1,959.05			5,906.74	1,077.74		28,613.81	235
Jones	134.00	11,207.65	1,808.31		8,646.92	1,577.39		3,106.77	321.56		26,608.00	200
Keokuk	107.75	15,692.53			11,890.00			10,148.03			37,700.56	350
Kossuth	196.25				1,306.61	28,396.22		694.07	24,524.98		54,918.88	280
Lee	95.25	15,990.57	3,807.68		11,798.34	6,950.42		1,566.37	604.53	80.00	40,737.91	428
Linn	134.00	6,318.35	37,369.26					7,584.00	15,181.45		60,453.06	496
Louisa	70.50	17,490.82			4,504.54			1,715.13			23,719.49	336
Lucas	108.00	12,223.82			12,271.71			8,666.15			33,161.68	307
Lyon	126.75	4,887.64	12,901.08		302.05			3,218.60	1,741.33		22,450.70	165
Madison	131.75	13,018.74	128.00		10,523.06			4,836.58			28,473.38	216
Mahaska	89.70	8,831.92	2,968.93		8,576.31			7,975.32	2,075.00		30,327.08	338
Marion	109.85	13,623.28			18,019.66			5,226.68			36,869.62	336
Marshall	170.89	8,026.19	6,808.17		4,123.95	12,017.50		4,663.61	3,664.10		39,513.61	230
Mills	101.50	14,742.40			8,494.14			7,597.70			30,744.24	303
Mitchell	104.50	8,772.63	3,178.73		8,849.21	698.65		4,763.18			26,262.39	251
Monona	119.40	11,279.71			1,672.45			1,970.05			14,922.21	117
Monroe	122.75	8,609.98			10,454.92			9,606.61			28,730.79	234
Montgomery	83.75	15,584.36			2,645.56			7,633.79			25,863.41	309
Muscatine	57.63	8,315.92	8,896.39		36.16	3,382.60		1,840.26	5,698.90		28,099.89	488
O'Brien	114.00	8,288.81	4,354.88		1,940.40			8,131.87	4,363.36		27,079.41	238

Osceola	92.80	1,868.30	8,960.99		810.90	2,106.02		125.16	1,974.56		15,845.98	171
Page	145.23	11,876.52			9,199.56			13,571.84			34,647.92	239
Palo Alto	149.00	125.07	14,921.17		1,177.88	6,781.80			483.04		23,488.46	158
Plymouth	119.75	22,731.98	1,299.82		16,971.60			4,797.59			45,800.99	382
Pocahontas	126.00	88.05	26,374.21			2,159.85			8,533.29		37,155.40	295
Polk	246.00	23,844.14	51,046.29		9,484.77	837.55		2,124.06	1,333.84		88,730.65	360
Pottawattamie	232.00	43,155.91			5,246.11			7,458.99			55,861.01	241
Poweshiek	132.00	28,092.35						14,978.02			43,070.37	326
Ringgold	157.00	16,781.24			16,790.59			4,157.23			37,729.66	240
Sac	79.17		16,597.59			27,172.12			4,883.67		48,563.38	613
Scott	86.79	5,380.50	5,233.32		11,092.07	2,146.77		7,694.28	10,736.29		42,253.23	487
Shelby	116.70	15,581.37			10,106.69			10,375.15			36,063.21	309
Sioux	173.25	10,022.67	5,068.58			5,098.10		13,404.50	2,912.50		36,506.44	211
Story	144.50	1,150.87	11,349.19		1,007.79	4,082.59			5,843.18		23,433.62	162
Tama	181.75	31,391.03	1,514.54					4,744.39	83.00		37,723.59	208
Taylor	157.50	26,622.80			4,297.27			9,440.41			40,270.48	256
Union	107.00	9,802.68			4,744.60			9,467.74			24,075.02	225
Van Buren	105.75	16,356.83			7,137.68			9,382.03			32,876.54	311
Wapello	120.25	17,135.30	9,114.85		9,208.28			7,151.67			42,610.10	354
Warren	109.00	18,016.53			10,635.57			3,494.88			32,146.98	295
Washington	102.84	7,990.54			24,408.85			12,667.45			45,126.84	439
Wayne	140.75	21,009.14			3,579.06			3,629.09			28,216.29	200
Webster	137.50	6,679.36	15,597.93		7,467.68	12,068.16		5,122.20	3,581.50		51,416.83	374
Winnebago	89.30	2,549.97	2,624.03		9,054.28	3,562.04		4,583.79	111.30		22,485.41	252
Winneshiek	118.30	8,962.15	3,184.27		9,013.42			8,479.91	285.73		29,925.48	253
Woodbury	122.04	8,437.67	4,415.79		9,127.31	4,569.65		13,468.89	6,822.70		46,842.01	384
Worth	54.00	325.00	2,393.00		705.00	5,707.89		40.99	478.50		9,650.38	179
Wright	139.50	573.55	16,384.49					88.90	7,633.18		24,680.12	177
Totals	11,831.00	\$1,092,173.65	\$827,708.82	\$ 32.90	\$679,494.12	\$272,959.42		\$493,426.30	\$226,153.09	\$100.00	\$3,292,048.30	\$ 279

SUMMARY TABLE NO. 13
Showing Miscellaneous Items, County Expenditures, Special Cases.
Annual Report of County Engineers.

County	R. R. Crossings Improved		Gravel Pits Purchased		Gravel Purchased by the Yard	Right of Way	Channel Changes	Miscellaneous	Total Special Cases
	No.	Cost	No.	Cost					
Adair						\$ 307.05	\$ 1,645.71		\$ 1,952.76
Adams						2,137.50	207.20	\$ 929.40	3,364.10
Allamakee						3,242.04		2,313.37	5,555.41
Appanoose						3,394.57	2,203.81		5,598.38
Audubon						798.70	6,409.75	154.00	7,362.45
Benton						216.10		120.57	336.67
Black Hawk						1,864.70		633.14	2,497.84
Boone					\$ 306.05	475.14		353.12	828.26
Bremer			4	1,185.00	217.00	191.50	201.50		1,795.00
Buchanan			11	1,906.40	914.04	701.00	237.55		3,758.99
Buena Vista			2	1,747.88	2,562.30	371.43		107.62	4,789.23
Butler			5	2,230.73	174.60	687.13			3,142.46
Calhoun				10,243.49		179.00	101.20		10,523.69
Carroll						3,536.12		351.74	3,887.86
Cass						325.20			325.20
Cedar						234.00	269.40	1,504.13	2,007.53
Cerro Gordo			4	2,500.00		30.00		1,132.53	3,662.53
Cherokee					567.50	1,117.85		4,200.84	5,886.19
Chickasaw			6	1,877.42		392.50		1,004.53	3,364.45
Clarke						484.60			484.60
Clay			5	7,335.31	200.00	1,232.20		1,905.71	10,753.22
Clayton						650.60		3,414.45	4,065.05
Clinton						10,081.37			10,081.37
Crawford				4,875.00		515.00		182.48	5,522.48
Dallas					4,442.93	5,731.16	104.25		10,278.34
Davis						345.40	1,463.25		1,808.65
Decatur						2,185.80	3,462.52	2,405.17	8,143.49
Delaware		\$ 351.80	2	1,325.00	415.40				2,092.20
Des Moines						1,956.79	43.35	6,610.81	8,610.95
Dickinson			2	833.00	2,168.93	35.00			3,036.93
Dubuque						335.75		1,447.87	1,783.62
Emmet			2	1,165.40	1,048.18	1,284.02		1,997.21	5,494.79
Fayette					11.90	2,321.52		3,650.00	5,983.51
Floyd			2	731.45		474.11		3,518.08	4,723.64

Franklin				300.00	1,763.53	4,132.17		1,921.08	4,530.78
Fremont						1,313.76			1,313.76
Greene				350.00		767.20		1,225.37	2,342.57
Grundy						45.00		123.61	168.61
Guthrie						39.00	132.45		171.45
Hamilton						44.64		279.29	323.93
Hancock			1	350.00	607.95	505.00		2,013.61	3,476.56
Hardin					161.85	160.00		2,703.48	3,025.33
Harrison						10,792.70		1,500.72	12,293.42
Henry						2,327.05		1,326.58	3,653.63
Howard			2	1,362.38		548.92	925.30	468.76	3,305.36
Humboldt			1	1,000.00					1,000.00
Ida			1	750.00					1,177.95
Iowa						427.95			2,000.90
Jackson						2,000.00			7,222.00
Jasper						1,792.09	5,229.73	199.37	2,919.00
Jefferson						2,914.00		5.00	1,733.72
Johnson						1,180.70	553.02		11,173.04
Jones			3	3,600.00		11,133.04	40.00		6,532.61
Keokuk						2,962.61			12,030.45
Kossuth			4	4,681.09		1,476.54	6,786.02	3,787.89	5,154.73
Lee						375.00		98.64	638.00
Linn						638.00			8,257.98
Louis						8,257.98			14,888.85
Louis	1	297.50				2,775.51		11,815.84	528.00
Lucas							493.00	35.00	10,140.78
Lyon			5	2,063.00	89.22	26.00	450.00	7,512.56	6,935.62
Madison						1,093.60	1,656.55	4,205.47	1,161.15
Mahaska						846.55	150.00	164.00	2,028.75
Marion						1,308.40	315.25	115.10	12,536.24
Marshall					1,547.67	2,509.78		8,006.29	2,179.05
Mills		412.50				1,654.00		525.05	1,791.55
Mitchell						1,010.00	264.25	517.30	17,468.07
Monona						14,709.35		2,758.72	2,307.10
Monroe						2,136.00	170.50		709.13
Montgomery						709.13			4,800.24
Muscatine			1	607.00		3,396.01	42.00	785.23	4,914.34
O'Brien			3	3,646.00		319.44	116.02	832.28	3,939.34
Osceola					1,989.68	1,949.06			8,618.84
Page						5,213.22		3,435.02	6,003.19
Palo Alto			7	4,690.49	565.20	807.50			7,107.38
Plymouth						1,987.50	5,119.88		11,870.79
Pocahontas			17	5,790.11		1,236.95	4,843.73		6,223.40
Polk					3,206.30	3,017.10			5,903.45
Pottawattamie						684.83	1,621.18	3,687.44	1,005.30
Poweshiek						485.00		390.30	1,266.50
Ringgold						959.40	39.90	307.20	9,331.13
Sac			1	200.00	3,940.06	1,375.25		454.69	1,859.75
Scott						1,051.70	228.55	379.50	8,146.54
Shelby						7,606.34		546.20	

SUMMARY TABLE NO. 13—Continued

County	R. B. Crossings Improved		Gravel Pits Purchased		Gravel Purchased by the Yard	Right of Way	Channel Changes	Miscellaneous	Total Special Cases
	No.	Cost	No.	Cost					
Sioux			4	4,754.57		7,763.92		1,634.76	14,153.25
Story			1	350.10		206.70	202.50		849.30
Tama					245.62	6,123.71	3,880.28		10,253.61
Taylor						400.25	1,641.98	10,188.32	12,330.55
Union						206.90			206.90
Van Buren					2,250.00	1,339.68	2,963.92	24,558.73	3,609.68
Wapello						1,235.83			28,149.48
Warren						4,120.58	309.42		4,120.58
Washington						581.82		2,754.12	5,029.85
Wayne						887.50		4,797.96	5,329.78
Webster				1,117.75		435.00		2,541.00	4,488.95
Winneshiek					1,754.81			20.00	2,209.81
Woodbury						1,075.80		5,617.40	6,693.20
Worth					2,140.83	3,241.02	1,112.40	1,908.47	5,861.80
Wright					428.64	157.35		4,000.57	6,208.75
Totals	2	\$ 4,422.33	96	\$ 77,161.87	\$ 33,723.79	\$ 193,339.37	\$ 55,027.92	\$ 160,198.52	\$ 523,864.30

SUMMARY TABLE NO. 14

Progress and Condition Report—County Road System.
Annual Report of County Engineers.

County	Construction Completed in 1927			Condition of County Road System January 1, 1928				Total Miles in County System
	Built to Permanent Grade	Gravel, Macadam or Sand Clay	Paved	Not Built	Permanent Grade Not Surfaced	Gravel, Macadam or Sand Clay	Paved	
Adair				113.30	1.00			114.30
Adams				117.04				117.04
Allamakee		.92		96.50	8.83	2.67		107.50
Appanoose		18.00		105.75		18.00		123.75
Audubon				93.40	3.50			96.90
Beston	46.93	25.25		87.67	22.17	45.16		155.00
Black Hawk	14.60	17.51		40.73	5.76	77.51		124.00
Boone		1.75		1.00		128.10		129.10
Bremer		11.75		32.74		37.50		70.24
Buchanan				108.25	29.75			138.00
Buena Vista						132.00		132.00
Butler	3.00	19.25		112.00	3.00	35.50		150.50
Calhoun	1.12	79.25				99.30		99.30
Carroll	23.75	19.00		57.50	3.00	72.50		133.00
Cass	.50			91.00	1.50			92.50
Cedar	24.50	1.30		57.20	29.74	3.16		90.10
Cerro Gordo	10.00			36.25	10.00	71.30	.74	118.29
Cherokee	5.75	23.70		55.08	49.52	29.70		134.30
Chickasaw	9.50	6.00		40.00	14.00	62.00		116.00
Clarke				90.00				90.00
Clay		13.50				134.41		134.41
Clayton	5.30	1.90		129.10	5.50	1.90		136.50
Clinton	8.82	6.25		67.16	30.95	30.80		129.00
Crawford		19.00		16.00	39.00	28.00		83.00
Dallas	1.84	8.30		19.78		114.93	.25	134.96
Davis				128.60				128.60
Decatur				123.08				123.08
Delaware	12.10	10.50		87.35	6.10	48.75		142.20
Des Moines				35.00	5.75	7.00		47.75
Dickinson						70.60		70.60
Dubuque	4.69	9.93		53.75	3.50	34.00		91.25
Emmet				.25		63.00		63.25
Fayette	7.60	.50		106.00	14.10	3.30		123.40
Floyd	9.00	1.50		24.20	12.00	65.10		101.30
Franklin	1.00	15.00		58.25	20.00	83.50		161.75
Fremont				130.50	.50			131.00
Greene		12.50				76.50		76.50
Grundy	19.50	12.75		54.25	39.75	47.00		122.00
Guthrie	11.53	10.00		108.22	5.28	13.00		126.50
Hamilton	13.75	5.00		19.30	16.75	115.15		151.20
Hancock	10.30	18.00		38.30	14.50	61.50		114.30
Hardin	15.14	10.90		19.32	19.80	96.28		125.40
Harrison				106.50				106.50
Henry	1.57		1.57	110.00			1.57	111.57
Howard	10.00	16.25		41.43	11.75	28.50		76.68
Humboldt	10.50	15.00		13.00	7.50	89.52		116.02
Ida	6.42	16.35		62.70	6.30	21.35		90.35
Iowa	.50			119.25	6.75			126.00
Jackson	.26			80.85	1.15	1.00		83.00
Jasper	3.75	14.50		129.50	1.00	37.75		168.25
Jefferson	.67			102.33	.67			103.00
Johnson	35.02	21.18		65.83	29.80	26.16		121.88
Jones	10.00	13.00		106.00	10.00	18.00		134.00
Keokuk	3.60	2.00		99.38	6.37	2.00		107.75
Kossuth		4.00		7.00	3.00	186.25		196.25
Lee	9.35		2.35	75.90	8.00	9.00	2.35	96.25
Linn	48.00	40.75		11.00	8.00	115.00		184.00
Louis	.50	2.50		55.09	10.81	4.00		70.50
Lucas				108.00				108.00
Lyon	22.50	26.50		29.50	33.00	74.25		156.75
Madison		3.20		127.80	.75	3.20		131.75
Mahaska		27.80		58.00	2.00	28.80		89.70
Marion	6.90	3.00		98.86	7.99	3.00		109.85
Marshall	11.62	21.67		72.88	8.75	89.31		170.89
Mills				101.50	.20			101.50
Mitchell	10.62	2.75		79.75	10.62	28.19		104.50

SUMMARY TABLE NO. 14—Continued

County	Construction Completed In 1927			Condition of County Road System January 1, 1928				Total Miles in County System
	Built to Per- manent Grade	Gravel, Macadam or Sand Clay	Paved	Not Built	Perma- nent Grade Not Surfaced	Gravel, Macadam or Sand Clay	Paved	
Monona	10.19	.96		99.61	18.83	.96		119.40
Monroe				122.75				122.75
Montgomery	.60			82.30	1.45			83.75
Muscatine	12.12	21.38		16.15	9.68	31.80		57.63
O'Brien	19.50	46.00		44.00	28.00	42.00		114.00
Osceola	4.50	7.60		12.80	19.50	60.50		92.80
Page	1.25			142.75	2.50			145.25
Palo Alto	3.00	8.00		9.00		146.00		149.00
Plymouth	1.04	13.06		95.09	9.53	15.13		119.75
Pocahontas	.95	.45		4.50	2.75	118.75		126.00
Polk	12.39	26.56		64.05	11.00	166.94	1.07	216.06
Pottawattamie				222.00	10.00			232.00
Poweshiek	10.00	1.00		122.00	9.00	1.00		132.00
Ringgold		1.00		156.00		1.00		157.00
Sac						79.17		79.17
Scott	1.00	6.30		33.02	18.44	35.33		86.79
Shelby				115.87	.83			116.70
Sioux	.50	15.25		105.75	23.00	44.50		173.25
Story	17.50	22.50		8.00	6.50	130.00		144.50
Tama	52.95			116.30	57.95	7.50		181.75
Taylor				150.02	.88			150.90
Union				107.00				107.00
Van Buren				105.75				105.75
Wapello				120.25				120.25
Warren				109.00				109.00
Washington	.90			101.94	.90			102.84
Wayne				140.75				140.75
Webster	1.67	26.00		40.92	1.33	95.25		137.50
Winnebago	2.50	6.00		41.10	5.00	43.20		89.30
Winneshek	6.82			95.87	7.43	15.50		118.30
Woodbury	15.54	8.00		48.99	35.71	37.34		122.04
Worth	2.00	11.75		17.75	2.00	34.25		54.00
Wright	6.73	9.98		8.00	6.73	124.77		139.50
Totals	636.34	841.45	3.92	7,083.13	853.19	3,889.29	5.98	11,831.50

SUMMARY TABLE NO. 15
Showing Secondary Road Districts Petitioned for, Established, Mileage, Graveled and Average Cost—January 1, 1928.
Annual Report of County Engineers.

County	Sec. Roa. Dist. Pet. for	Total Mileage to be Improved		No. Sec. Road Dist. Est.	Total Mileage to be Graveled		Mileage Graveled Contracted		Mileage Graveled Completed		Ave. Width Ass't Dist.	Ave. Cost Per Mile Work Completed	Average Assessment Per Acre					
		County	Twp.		County	Twp.	Co.	Twp.	Co.	Twp.			1st 40	2nd 40	3rd 40	4th 40	5th 40	6th 40
Black Hawk	4	5.60	11.80	2	7.00		2.15		2.15		3.00	\$ 1,420.00	.44	.32	.25	.22	.19	.12
Boone	23	.75	46.00	22	.75		.75		.75		1.00	1,475.00	.80	.43	.06			
Buena Vista	50		100.00	29	68.00		47.50		47.50		1.00	1,120.00	.63	.50				
Calhoun	190	22.00	140.00	84	21.00		59.50		59.50		2.00	1,000.00	.50	.33	.15	.10		
Cerro Gordo	4	10.00	20.50	4	10.00		17.50		17.50		3.00	1,200.00	.37	.30	.20	.20		.08
Clay	16	2.00	29.75	14	2.00		2.00		2.00		1.00	1,100.00	.48	.39				
Clinton	1		5.50															
Dallas	18	16.00	40.00	13	2.00		30.40		30.40		1.00	1,586.15	.65	.33				
Delaware	3			1	12.10						1.00							
Dekinson	4		22.00								1.00							
Emmet	5		18.50								1.00	1,140.00	.68	.34				
Floyd	15	2.00	11.50	4	1.50		8.00		8.00		2.00	973.60	.45	.35	.19	.14		.05
Franklin	5		16.50	6	27.00		29.55		29.55		1.00	919.61	.20	.15	.14	.11		
Greene	9			10	29.55						1.00	1,720.00	.77	.57				
Guthrie	14	41.00	20.00	2	7.75		7.75		7.75		1.50	1,784.39	.80	.60	.40	.20		
Hancock	1	3.50		2	12.50		7.50		7.50		2.00	1,488.39	.83	.42	.19	.06		
Humboldt	10		34.00	2	16.25		16.25		16.25		1.50	1,350.00	1.00	.50	.25			
Kossuth	14	7.00	53.00	2	11.50		40.00		40.00		1.00	1,500.00	.51	.37				
Linn	18		45.00	13	40.00		17.00		13.50		2.00	2,000.00	.70	.60	.50	.40		
Madison	1		6.50															
Marshall	4	8.00	4.00	3	6.75		2.00		2.00		3.00	2,127.00	.80	.70	.40	.20	.12	.07
O'Brien	7	23.00	22.00	3	5.75		9.00		9.00		2.00	1,000.00	.50	.38	.19	.13		
Palo Alto	30	4.00	68.25	18	4.00		31.75		26.00		1.00	1,207.00	.63	.38				
Plymouth	1	18.72		1	13.72						3.00	2,400.00						
Pocahontas	2		5.50															
Sac	10		21.50	8	20.00		30.00		20.00		1.00	1,000.00	1.40	.67				
Sioux	1	5.75		1	5.75		5.75		5.75		1.00	900.00	.35	.21				
Story	2	4.50		4	21.75						1.00	2,400.00						
Webster	15	26.10	36.75	6	9.57		22.00		22.00		1.50	1,197.00	.55	.38	.25			
Winneshek	4	9.60		1	9.57						3.00	2,298.88	.48	.42	.31	.17	.15	.14
Woodbury	1			1	5.75		6.50		6.50		1.25	3,032.00	.40	.31				
Wright	2	5.75		2	5.75		2.75		2.75		1.05	490.00						
Totals	484	215.25	788.15	256	177.22	329.55	114.05	410.05	85.73	384.75	1.05	\$ 1,424.06	.60	.41	.36	.20	.15	.09

SUMMARY TABLE NO. 16

Showing Number and Value of Gravel Pits Owned by Counties
January 1, 1928.

Annual Report of County Engineers.

County	No.	Value
Adair		
Adams		
Allamakee	2	\$ 3,500.00
Appanoose		
Audubon		
Benton	1	200.00
Black Hawk	35	7,000.00
Boone	2	5,434.00
Bremer	19	7,000.00
Buchanan	48	5,800.00
Buena Vista	6	6,000.00
Butler	16	10,000.00
Calhoun	19	19,017.86
Carroll		
Cass		
Cedar		
Cerro Gordo	18	8,000.00
Cherokee	3	1,500.00
Chickasaw	25	5,000.00
Clarke		
Clay	49	12,000.00
Clayton		
Clinton		
Crawford	1	5,000.00
Dallas	49	52,000.00
Davis		
Decatur		
Delaware	12	3,500.00
Des Moines	1	800.00
Dickinson	1	500.00
Dubuque	1	600.00
Emmet	4	2,400.00
Fayette	6	800.00
Floyd	13	3,600.00
Franklin	5	2,000.00
Fremont		
Greene	1	100.00
Grundy	1	500.00
Guthrie	2	100.00
Hamilton		
Hancock		
Hardin	11	1,500.00
Harrison		
Henry		
Howard		
Humboldt	12	4,500.00
Ida	5	1,200.00
Iowa	4	3,000.00
Jackson		
Jasper		
Jefferson		
Johnson		
Jones		
Keokuk	7	2,800.00
Kossuth		
Lee	68	60,000.00
Linn		
Louis	12	4,000.00
Louisa	1	600.00
Lucas		
Lyon	9	2,800.00
Madison		
Mahaska		
Marion		
Marshall	1	500.00
Mills	3	1,200.00
Mitchell		
Monona	6	6,932.50
Monroe		
Montgomery		
Muscatine		
O'Brien	2	400.00
	9	1,500.00

SUMMARY TABLE NO. 16—Continued

County	No.	Value
Oceola	12	10,000.00
Page		
Palo Alto	3	2,400.00
Plymouth		
Pocahontas	30	3,850.00
Polk	2	500.00
Pottawattamie		
Poweshiek		
Ringgold		
Sac	3	2,000.00
Scott	2	5,000.00
Shelby		
Sioux	12	6,000.00
Story	5	2,000.00
Tama		
Taylor		
Union		
Van Buren		
Wapello		
Warren		
Washington		
Wayne		
Webster	11	11,000.00
Winnebago		
Winneshiek		
Woodbury	1	800.00
Worth	7	7,000.00
Wright	3	1,200.00
Totals	581	\$ 305,054.35

SUMMARY TABLE NO. 17

Showing Total and Relative Cost of Maintenance of Earth, Gravel and Paved Roads by Counties—County Road System.
Annual Report of County Engineers.

County	Earth		Gravel		Paved		Total Cost Maintenance Earth, Gravel and Paved Roads
	Number of Miles	Cost of Maintenance	Average Cost Per Mile	Number of Miles	Cost of Maintenance	Average Cost Per Mile	
Adair	114.30	\$ 23,657.11	\$ 207.00				\$ 23,657.11
Adams	117.04	23,511.63	201.00				23,511.63
Allamakee	104.83	38,824.75	361.00				38,824.75
Appanoose	105.75	27,943.60	264.00	2.67	1,706.30	\$ 100.00	29,739.80
Audubon	96.90	35,534.57	367.00	18.00			35,534.57
Benton	107.84	48,604.34	314.00	45.16			48,604.34
Black Hawk	46.49	4,918.36	106.00	77.51	14,673.42	180.00	19,591.78
Boone	1.00	3,645.01	3,645.00	128.10	23,628.91	184.00	27,273.92
Bremer	32.74	19,109.52	580.00	37.50	7,198.47	192.00	26,307.99
Buchanan	6.00	2,346.78	391.00	132.00	26,442.85	200.00	28,789.63
Buena Vista				132.00	51,780.13	392.00	51,780.13
Butler	115.00	34,955.78	304.00	35.50	7,803.04	222.00	42,849.82
Calhoun		121.64		99.30	31,933.44	322.00	32,055.08
Carroll	67.50	8,724.97	129.00	72.50	11,057.08	153.00	19,782.05
Cass	92.50	26,961.32	291.00	3.16			26,961.32
Cedar	86.94	16,500.55	190.00				16,500.55
Cerro Gordo	46.25	6,925.80	150.00	71.30	21,042.83	295.00	28,011.09
Cherokee	104.60	15,156.30	145.00	29.70	3,900.53	131.00	19,056.73
Clarke	54.00	13,931.60	258.00	62.00	9,788.04	158.00	23,719.64
Clarke	90.00	16,921.16	188.00				16,921.16
Clay		1,104.40		134.41	50,984.97	379.00	52,089.37
Clayton	134.60	51,116.09	380.00	1.00	300.00	158.00	51,416.09
Clinton	18.11	34,673.40	251.00	80.89	14,381.68	465.00	39,055.08
Crawford	55.00	28,496.30	518.00	28.00	9,186.03	328.00	37,682.33
Dallas	10.78	2,300.76	213.00	114.93	19,300.74	168.00	21,701.40
Davis	138.67	34,513.76	249.00				34,513.76
Decatur	123.68	34,737.76	281.00	48.75	14,732.43	302.00	34,737.76
Delaware	92.45	13,386.02	145.00	70.00	29,567.78	419.00	29,567.78
Des Moines	40.75	16,334.97	402.00	34.00	10,708.08	315.00	27,044.08
Dickinson				63.00	23,802.37	379.00	23,802.37
Dubuque	37.27	17,285.10	302.00	63.10	10,539.41	168.00	15,068.12
Emmet	25	9,211.58	77.00				9,211.58
Fayette	130.10	4,907.71	125.00				4,907.71
Floyd	30.30						

REPORT OF COUNTY ENGINEERS

129

Franklin	78.25	10,889.30	368.00	82.50	24,354.79	291.00	10,220.00
Fremont	131.00	33,097.35	253.00	76.50	22,302.75	292.00	33,097.35
Greene		11,632.56	60.00	47.00	5,268.34	111.00	10,406.13
Grundy	113.50	5,106.79	361.00	13.00	873.25	67.00	41,831.14
Guthrie	36.05	1,670.60	46.00	115.15	38,865.40	338.00	40,536.00
Hamilton	52.80	11,503.01	218.00	61.60	10,159.25	165.00	21,062.26
Hancock	30.12	14,973.96	497.00	96.28	27,673.53	287.00	42,647.49
Hardin	105.50	48,419.30	459.00				48,419.30
Harrison	116.00	23,423.10	213.00	23.50	108.30	7.00	23,423.10
Henry	53.18	27,428.60	516.00	89.52	25,830.78	289.00	27,596.96
Howard	30.50	5,303.91	238.00	21.35	5,568.40	258.00	31,134.69
Humboldt	126.00	17,305.03	249.00				22,711.43
Ia	69.00	40,513.73	393.00	1.00	104.98	105.00	49,513.73
Iowa	82.00	32,153.67	392.00	37.75	7,708.27	204.00	32,258.65
Jackson	103.50	33,749.23	259.00				41,457.50
Jasper	130.00	24,532.57	235.00	26.16	3,411.79	130.00	24,532.57
Jefferson	96.72	25,302.02	263.00	18.00	3,707.26	206.00	28,613.81
Johnson	116.00	22,961.34	198.00	186.25	52,918.20	284.00	26,038.60
Jones	105.75	37,700.56	350.00	9.00	11,302.63	1,263.00	37,700.56
Keokuk	10.00	2,000.68	200.00	115.00	52,550.71	457.00	54,918.88
Kossuth	83.00	29,295.28	349.00	4.00			40,737.91
Lee	19.00	13,902.35	732.00				66,453.06
Linn	66.50	23,719.49	357.00	74.25	14,042.41	189.00	23,719.49
Louis	108.00	33,161.68	307.00	3.20	128.00	40.00	33,161.68
Lucas	62.50	8,408.29	135.00	28.80	4,943.93	172.00	22,450.70
Lyon	128.55	28,345.38	221.00	3.00			28,473.38
Madison	60.90	25,383.15	417.00	80.31	22,489.86	282.00	30,327.08
Mahaska	106.85	36,809.62	345.00				36,809.62
Marion	81.58	16,823.75	206.00	23.10	3,877.37	121.00	39,313.61
Marshall	101.50	30,744.24	303.00				30,744.24
Mills	118.44	14,022.21	117.00	90			23,719.49
Mitchell	122.75	28,730.79	234.00				33,161.68
Monroe	83.75	25,803.41	309.00	31.80	17,917.96	593.00	22,450.70
Montgomery	25.83	10,131.94	394.00	42.00	8,718.24	208.00	25,803.41
Muscatine	72.00	18,301.17	255.00	60.50	13,046.57	216.00	28,069.80
O'Brien	32.30	2,799.41	87.00	140.00	22,186.01	158.00	27,079.41
Osceola	145.25	34,647.92	239.00	15.13	37,067.35	312.00	15,845.96
Page	9.00	1,302.45	145.00				34,647.92
Palo Alto	104.03	44,501.17	425.00	118.75	37,067.35	312.00	25,488.46
Plymouth	7.25	88.05	12.00	105.94	53,277.68	319.00	45,800.90
Pocahontas	78.05	35,452.97	454.00	1.00			37,155.40
Polk	232.00	53,901.01	234.00	79.17	48,463.38	613.00	58,730.65
Pottawattamie	131.00	43,670.37	335.00	35.33	18,116.38	513.00	55,901.01
Poweshiek	136.00	37,729.06	242.00				49,070.37
Ringgold							27,729.06
Sac	51.46	24,136.85	469.00				48,543.38
Scott	116.70	36,093.21	303.00				42,253.23
Shelby							26,063.21

IOWA STATE HIGHWAY COMMISSION

SUMMARY TABLE NO. 17—Continued

County	Earth		Gravel		Paved		Total Cost Maintenance Earth, Gravel and Paved Roads
	Number of Miles	Cost of Maintenance	Average Cost Per Mile	Number of Miles	Cost of Maintenance	Average Cost Per Mile	
Sioux	128.75	25,427.95	182.00	44.50	13,079.18	294.00	95,536.44
Story	14.50	2,158.06	149.00	130.00	21,274.96	164.00	22,433.02
Tama	174.25	36,106.05	207.00	7.50	1,507.54	213.00	37,733.59
Taylor	137.50	40,270.48	295.00				40,270.48
Union	107.00	34,075.02	225.00				34,075.02
Van Buren	105.75	32,876.54	311.00				32,876.54
Wapello	120.25	33,495.25	279.00				32,610.10
Warren	109.00	32,146.98	295.00				32,146.98
Washington	102.84	45,126.84	439.00				45,126.84
Wayne	140.75	28,216.29	200.00				28,216.29
Webster	42.25	19,509.24	463.00	95.25	31,847.59	334.00	51,416.83
Winnebago	46.10	16,188.04	351.00	43.20	6,297.37	145.00	22,485.41
Winnebago	102.90	96,455.48	257.00	15.50	3,470.00	224.00	99,925.48
Winneshiek	84.70	31,033.87	366.00	37.34	15,808.14	423.00	46,842.01
Woodbury	19.75	1,070.99	54.00	34.25	8,579.39	250.00	9,650.38
Worth	14.73	662.45	45.00	124.77	24,017.67	192.00	24,680.12
Totals	7,804.32	\$2,165,094.07	\$ 277.00	4,021.29	\$1,126,821.33	\$ 280.00	\$ 3,292,048.30

Totals

SUMMARY TABLE NO. 18

Amount of Bridge and Road Work Planned by and Constructed Under Supervision of County Engineer During 1927—Annual Report of County Engineers.

County	Bridges		Roads		Number Miles County and Township Roads			
	Planned	Constructed	Planned	Constructed	Surveyed	Platted	Grade Line Approved by Dist. Engr.	Profiles Approved by Commission
Adair	\$ 9,323.05	\$ 30,827.71	\$ 8,000.00	\$ 15,913.65	2.00	2.00		
Adams	10,575.12	25,000.00		26,000.00				
Allamakee	37,709.65	40,000.00		24,000.00				
Appanoose	10,933.39	64,748.85	1,500.00	46,073.21				
Audubon	16,300.00	34,675.00		43,500.00				
Benton	68,079.20	92,881.70	163,123.33	201,639.69	30.40	35.50	67.50	
Black Hawk	29,090.00	32,259.30	73,112.21	104,397.89	7.41	18.23	12.20	12.20
Boone	24,885.00	45,847.54	10,500.00	112,892.27	4.00	8.50		
Bremer	14,635.00	47,706.86		42,553.57				
Buchanan	18,755.00	18,926.64		47,190.19				
Buena Vista	11,425.00	18,171.41	114,735.88	173,353.63	19.50	19.50	19.50	19.50
Butler	31,836.36	60,000.00	20,000.00	40,000.00	18.25	18.25	18.25	
Calhoun	34,235.01	51,465.00	54,000.00	105,000.00	96.75	96.75	96.75	96.75
Carroll	27,790.00	43,797.03	45,732.01	69,461.92	23.75	23.75	23.75	
Cass	48,023.90	68,074.11	10,400.00	40,000.00	1.50	1.50	1.50	
Cedar	37,989.81	96,476.69	74,815.00	79,735.02	64.00	48.00	40.00	40.00
Cerro Gordo	2,162.54	45,131.44	33,000.00	88,000.00	9.00	10.00	10.00	
Cherokee	54,067.00	43,156.15	54,000.00	19,056.73	6.00	10.00	6.00	
Chickasaw	10,773.72	47,320.47	40,000.00	57,000.00	37.00	37.00	5.00	5.00
Clarke	9,076.00	20,000.00		17,000.00				
Clay	2,102.20	16,000.00	47,978.73	127,535.36	20.96	20.96	20.96	20.96
Clayton	31,153.40	61,006.53	45,000.00	101,474.90	19.60	2.10	2.10	2.10
Clinton	42,303.00	54,370.92	48,348.92	59,405.71	10.40	10.40	9.00	
Crawford	17,520.00	45,000.00	21,000.00	40,000.00	6.00	3.00		
Dallas	48,178.00	77,894.00	35,000.00	130,000.00	13.30	13.30	13.30	
Davis	14,839.00	51,491.63		39,830.30				
Decatur	4,229.17	36,733.88	6,000.00	36,525.69	8.00	3.00	3.00	
Delaware	23,174.00	27,000.00	32,000.00	43,000.00	12.10	12.10	12.10	
Des Moines	11,510.00	13,549.09		15,500.00	3.00	2.00	1.00	
Dickinson	1,507.00	4,587.00		27,900.85	16.50	12.00	2.50	
Dubuque	50,000.00	73,000.00	75,000.00	100,000.00	6.00	6.00	6.00	
Emmet	1,391.62	23,759.15	35,682.05	65,236.11	16.50	16.50	5.75	
Fayette	66,880.00	72,667.37	46,000.00	56,861.77	11.80	13.20		
Floyd	16,130.17	31,509.20	11,923.74	121,827.52	60.00	5.00	5.00	5.00
Franklin	8,287.00	25,333.00	50,000.00	34,472.11	31.00	37.00	25.00	25.00
Fremont	31,869.68	70,126.57						

SUMMARY TABLE NO. 18—Continued

County	Bridges		Roads		Number Miles County and Township Roads			
	Planned	Constructed	Planned	Constructed	Surveyed	Platted	Grade Line Approved by Dist. Engr.	Profiles Approved by Commission
Greene	12,078.72	30,638.29	6,000.00	125,000.00	26.50	26.50	41.50	41.50
Grundy	21,806.00	27,928.53	30,570.35	51,438.59	86.50	19.50	19.50	19.50
Guthrie	14,722.73	56,446.03	32,664.67	66,225.68	11.50	11.50	11.50	11.50
Hamilton	10,830.00	11,000.00	16,600.00	70,000.00	41.00	10.00	10.00	10.00
Hancock	7,900.00	25,072.24	23,000.00	93,000.00	15.60	15.60	10.60	10.60
Hardin	14,530.28	71,218.47	25,000.00	68,037.04	4.00	9.75	5.75	5.75
Harrison	10,000.00	30,000.00		40,000.00				
Henry	9,998.67	23,611.69	39,000.00	32,702.87	30.50	21.00	21.00	21.00
Howard	10,375.00	29,000.00	40,000.00	99,948.71	14.00	14.00	5.00	5.00
Humboldt	7,800.00	24,551.39	22,700.00	38,438.51	11.50	6.42	6.42	6.42
Ida	23,099.00	33,500.00						
Iowa	41,129.37	88,727.92	5,229.73	32,818.63	12.00	12.00		
Jackson	1,172.84	67,952.20	15,500.35	96,832.86	4.00	4.00		
Jasper	72,805.00	122,874.15	8,237.15	24,355.57	.67	.67	.67	.67
Jefferson	14,621.87	33,638.77	61,238.70	208,708.77	18.69	11.82	7.82	7.82
Johnson	47,719.00	91,347.13	30,000.00	60,000.00	18.00	14.00	19.00	19.00
Jones	41,500.38	65,000.00	30,000.00	28,598.40	1.00	2.00	2.00	2.00
Keokuk	23,629.00	29,411.75	48,000.00	85,000.00	24.00	24.00	24.00	24.00
Kossuth	1,300.00	30,000.00	18,000.00	375,000.00	50.00	55.00	55.00	10.00
Lee	23,721.00	73,840.63	54,000.00	47,000.00	5.50	5.00	8.50	17.00
Linn	12,240.90	100,000.27	53,127.00	38,689.68				
Louis	20,393.11	46,000.00						
Lucas		24,539.94						
Lyon	17,006.00	37,795.06	116,000.00	109,537.23	40.50	25.50	23.50	23.50
Madison	18,295.00	18,275.00	14,000.00	23,000.00	5.70			
Mahaska	30,943.00	59,956.70		72,489.61	12.00	8.00		
Marion	18,491.63	54,683.69	20,000.00	68,682.36	11.50	10.00	7.50	7.50
Marshall	30,926.88	23,859.45		111,000.26	19.72	19.72	17.63	17.63
Mills								
Mitchell	2,484.76	45,447.40		32,923.29				
Monroe	5,554.00	44,487.76	17,300.00	42,870.26	22.57	3.35	3.35	
Monona	7,716.25	30,234.81	55,327.25	84,272.93	30.12	30.12	13.46	13.46
Montgomery	3,743.00	19,922.03		23,644.96				
Muscatine	9,234.70	65,075.54	15,000.00	32,000.00	6.00	5.00	5.00	5.00
M'Brion	7,519.40	13,020.28	41,025.00	118,579.00	15.08	10.71	8.88	8.88
O'Brien	32,143.00	40,000.00	38,000.00	66,250.00	16.00	30.50	30.50	30.50
Osceola	24,328.80	25,076.33	44,000.00	78,391.00	3.00	11.50	11.50	8.50
Page	26,451.97	79,800.17	3,933.28	47,239.04	3.25	2.25	1.25	1.25
Palo Alto	28,167.40	29,000.00	62,000.00	65,000.00	41.00	41.00		

Plymouth	66,045.95	88,000.00	84,000.00	70,000.00	14.23	8.23	20.75	20.75
Pocahontas	23,580.01	44,545.07	66,969.31	137,512.12	22.75	20.75	16.70	15.00
Polk	114,545.14	171,355.92	70,935.25	100,619.30	18.15			
Pottawattamie	47,625.00	67,374.48		56,000.00				
Poweshiek	54,000.00	35,000.00	50,000.00	30,000.00	34.00	30.00		
Ringgold								
Sac	37,616.00	50,331.87	15,284.35	89,836.79	52.58	11.08		
Scott	9,791.77	9,791.77	7,613.05	69,418.16	7.50	2.50		
Shelby	47,949.00	155,680.86		42,592.13	.83	.83		
Sioux	92,061.81	168,371.60	84,000.00	187,272.74	14.00	28.70		
Story	23,000.00	56,000.00	35,000.00	80,000.00	16.50	7.00		
Tama	41,001.75	135,249.77	87,500.00	133,856.09	19.30	34.00		
Taylor	20,196.00	25,342.00		14,881.00				
Union	10,050.00	29,322.28		24,373.92	19.00			
Van Buren	20,701.50	43,821.14		36,486.22	2.00			
Wapello	11,204.12	49,987.77		74,146.61				
Warren	29,196.00	125,210.14		36,267.56	6.20	6.20		
Washington	48,965.00	87,329.22	8,700.00	53,705.88	1.50	1.50		
Wayne	34,546.30	52,799.20		38,254.53				
Webster	1,850.00	31,683.21	15,319.37	114,199.71	10.00	10.00		
Winnebago	7,999.85	4,310.00		39,193.26				
Winneshek	25,825.00	52,000.00	39,000.00	39,000.00	19.24	16.64		
Woodbury	39,247.00	67,719.68	95,976.84	36,074.89	24.14	19.04		
Worth	13,684.00	17,873.72	37,000.00	42,000.00	11.00	11.00		
Wright	20,290.56	20,290.56		32,422.00	36.75	3.00		
Totals	\$2,437,332.31	\$4,876,211.24	\$2,854,300.02	\$9,949,043.14	1,483.39	1,168.22	909.32	579.02

SUMMARY TABLE NO. 19
Showing County Engineering Costs—Annual Report of County Engineers.

County	Roads				Bridges			
	County Engineer		Assistant Engineer		County Engineer		Assistant Engineer	
	Salary	Expense	Salary	Expense	Salary	Expense	Salary	Expense
Adair	\$ 900.00	\$ 100.00	\$ 300.00		\$ 1,000.00	\$ 127.07	\$ 528.00	
Adams	1,225.32	328.62	350.00	20.02	1,225.32	600.00	605.00	120.00
Allamakee	640.58	203.85	30.05	17.60	635.00			17.60
Appanoose	963.05	285.00	340.70		1,000.00	285.15	340.70	
Audubon	1,000.00	1,304.15	2,625.03	665.89	1,000.00	800.00		
Benton	2,000.00	123.60	3,756.03	665.89	1,000.00	123.60		
Black Hawk	936.75	651.40	2,623.83	660.00	670.77	346.80		
Boone	1,641.95	196.80	657.80		606.05	336.84		
Bremer	348.04	329.05	254.92		808.38	92.14		
Buchanan	802.18	747.25	4,000.06	1,133.71	179.13	92.14		
Buena Vista	1,809.26	325.94	1,005.80	573.13	600.00	339.70		
Butler	613.77	1,019.11	2,184.65		942.96	308.50		
Calhoun	1,800.00	300.00	924.30		1,022.32	142.50		
Carroll	942.97	309.31	51.36		1,439.52	125.00		
Cass	681.55	95.05	6,558.29	1,927.14	1,439.52	125.00		
Cedar	959.68	255.22	1,200.00	30.05	1,025.76	200.00		
Cerro Gordo	1,800.00	427.04	1,755.62	262.79	1,187.50	650.52		
Cherokee	1,187.50	300.00	1,008.82	12.20	800.00	255.40		
Chickasaw	807.17	188.96			850.91	188.96		
Clarke	850.91	350.13	5,616.50	1,034.10	215.10	53.10		
Clay	1,354.50	95.00	1,235.00		1,003.20	95.00		
Clayton	1,003.20	95.00	2,446.50	147.93	582.84	285.83		
Clinton	1,426.96	600.78	1,200.00	130.40	761.15	136.10		
Crawford	761.20	73.80	3,004.23	1,411.05	804.01	323.02		
Dallas	1,226.64	498.22			1,154.85			
Davis	1,154.85	75.12	788.68		681.16	75.12		
Decatur	681.16	248.90	1,483.35	458.90	1,136.90	248.90		
Delaware	1,136.90	474.40	550.00		1,025.00	110.00		
Des Moines	925.00	607.30	1,083.15		1,476.51	257.33		
Dickinson	1,180.00	200.00	1,619.55		1,119.55	97.56		
Dubuque	1,300.00	176.12	2,478.18	386.30	881.44	547.03		
Emmet	1,401.71	547.02	2,163.19	293.70	716.82	61.44		
Fayette	881.44	238.17	3,300.19		727.57	230.41		
Floyd	820.10	440.82	3,032.42		907.01	352.77		
Franklin	1,455.14	550.63	61.25					
Fremont	891.62							

Total
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neering

Total

Bridges

County Engineer

Salary

Expense

Total

Assistant Engineer

Salary

Expense

Total

Roads

County Engineer

Salary

Expense

Total

Bridges

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Greene	1,301.44	904.14	2,031.66	530.60	4,507.84	680.72	497.06	1,025.84	265.30	2,408.92	7,406.76
Grundy	1,225.00	247.67	1,265.18	134.16	2,872.01	880.79	150.33	908.72	96.84	2,030.68	4,902.69
Guthrie	1,433.78	436.79	739.33	304.40	2,914.30	946.22	282.46	306.77	180.00	1,775.45	4,719.75
Hamilton	1,328.42	1,021.36	1,913.80	575.60	4,879.18	133.85	136.62	540.04	147.50	963.01	5,847.19
Hancock	782.33	861.30	2,233.40	530.67	3,878.93	424.57	211.80	68.50	6.00	711.47	4,500.40
Hardin	1,471.00	999.00	4,639.29	527.31	6,942.12	367.93	75.14	1,020.50	308.72	1,772.26	8,714.38
Harrison	699.00	212.60	527.31		1,400.50	368.42	280.00			878.42	2,278.92
Henry	682.00	3.00			605.00					1,103.58	1,708.58
Howard	908.18	479.04	3,015.76	656.46	5,059.44	608.00	289.77	438.87	82.10	1,478.93	6,538.27
Humboldt	1,712.92	838.99	1,846.40	487.20	4,915.51	171.59	104.40	122.00	44.00	1,442.59	5,388.10
Ida	932.10	132.25	1,005.00	300.70	2,489.05	824.01	182.30	42.30	3.20	1,051.84	3,531.89
Jackson	743.74	16.31	212.82		972.87	1,012.38	16.30	344.94		1,373.62	2,346.49
Jasper	831.44	174.38	1,027.03		2,063.45	1,292.16	201.56	1,541.44		3,065.16	5,158.61
Jefferson	384.00	280.00	700.00	49.00	1,413.00	1,286.00	151.00	1,150.00	124.00	2,711.00	4,124.00
Johnson	907.19		400.82		1,307.51	907.19				1,307.51	2,615.02
Jones	1,129.05	364.46	3,974.19	808.91	6,365.61	1,129.05	364.46	400.82		3,117.80	9,484.50
Keokuk	1,520.06	511.77	2,470.10	200.30	4,792.23	908.17	400.20	456.85	239.63	1,812.12	6,544.35
Kossuth	1,258.70		1,120.00		2,387.70	1,258.71	26.36	1,129.00	76.90	2,414.07	4,801.77
Lee	1,120.52	80.10	2,035.00	162.14	3,404.76	600.26	43.04	953.39	96.14	1,652.53	5,057.59
Linn	1,231.03	108.16	2,882.18	2,798.94	4,682.04	1,092.23	108.15	680.33	153.74	2,424.45	7,100.40
Louis	1,800.00	1,153.19	10,707.87	2,798.94	16,460.00	1,800.00	1,153.19	10,707.86	2,798.94	16,460.00	32,919.50
Lucas	1,334.23	828.17	1,183.47	12.36	3,558.23	739.94	373.19	404.95	28	1,618.36	5,076.59
Lyon	1,321.15		1,321.15		1,180.76					1,180.76	2,510.91
Madison	1,316.75	386.00	5,000.00	806.30	5,530.65	877.84	134.60	803.25	299.20	2,024.89	7,963.90
Mahaska	1,437.00	172.98	332.80		2,143.28	958.40	115.82	355.20		1,428.92	3,572.30
Marion	1,180.50	306.00	30.00		1,463.50	918.88	136.92	22.98		1,678.78	2,545.28
Marshall	1,321.75	139.97	539.21		2,000.00		139.00	539.21		1,699.96	4,000.89
Marshall	1,250.53	824.84	2,563.64		4,139.01	833.69	216.56	893.95		1,914.20	6,033.21
Mills	854.72	186.81	186.81		921.56	804.73	329.89			687.80	2,136.18
Mitchell	578.24	59.55	5,080.01	626.83	6,944.63	578.25	70.55			1,134.62	7,589.43
Monona	1,033.15	171.36	1,262.00		3,067.11	594.40	57.15	410.90		1,032.45	4,129.56
Monroe	730.00				730.00	730.00	25.26			1,032.45	4,129.56
Montgomery	628.03	139.60	182.35		949.98	1,276.07	279.20	304.00		773.26	1,523.26
Muscatine	1,509.30	203.68	3,412.98	488.85	5,614.81	500.00	65.00	1,809.90		1,809.90	2,849.91
O'Brien	1,920.00	675.83	2,648.74		5,274.57	650.00	225.00	1,825.00	160.00	1,825.00	7,430.81
Osceola	1,451.36	482.40	1,979.91	74.80	3,988.47	501.63	145.70	883.00		1,758.00	7,032.37
Page	1,350.00	23.02	382.00		1,755.02	1,350.00	38.00	101.00	27.00	776.93	4,765.40
Palo Alto	1,135.58	207.00	1,068.00	342.00	3,739.18	675.56	175.60	297.00	214.00	1,362.16	3,663.92
Plymouth	1,144.09	357.33	3,646.68		5,148.10	817.92	253.91	613.75	19.70	1,705.28	5,101.34
Pocahontas	1,151.93	477.08	5,393.45	1,229.63	8,392.39	320.21	172.74	707.93	54.53	1,455.41	9,817.89
Polk	1,400.73	418.15	8,596.95	824.70	11,230.53	1,400.73	418.15	2,548.60		4,567.48	15,396.01
Pottawattamie	1,930.00		600.00		1,800.00	1,200.00		600.00		1,807.00	3,690.00
Poweshiek	981.25	350.00	7,655.16	2,154.96	10,321.37	650.00	350.00			1,000.00	11,321.37
Ringgold											
Sac											
Scott	1,278.85	915.80	3,905.56	12.40	5,412.61	409.40	71.95	565.09	10.00	1,108.04	6,529.65
Shelby	1,500.00	530.68	2,696.00		4,755.68	1,500.00	519.67	2,606.00		4,755.67	9,511.25
Shelby	631.00	291.45	408.75		1,291.20	1,135.75	309.93	611.88		2,266.56	3,406.76
Sioux	706.00	219.70	8,000.25	447.62	5,363.57	1,000.21	226.13	1,256.00	145.30	2,726.04	8,000.21
Story	1,400.00	306.76	371.10		2,167.86	736.91	324.86	21.85		1,085.62	3,237.48

SUMMARY TABLE NO. 19—Continued

County	Roads				Total	Bridges				Total Cost of Engi- neering	
	County Engineer		Assistant Engineer			County Engineer		Assistant Engineer			Total
	Salary	Expense	Salary	Expense		Salary	Expense	Salary	Expense		
Tama	1,744.40	819.55	12,515.16	2,430.50	17,500.61	725.57	556.27	4,111.63	804.04	6,197.51	23,707.12
Taylor	840.00	96.86	173.88		1,110.74	1,260.00	145.28	200.82		1,666.10	2,776.84
Union	562.00				562.00	888.47	41.53			930.00	1,492.00
Van Buren	300.00	80.00			380.00	955.00	200.61			1,155.61	1,535.61
Wapello	1,530.00	29.03	61.48		1,620.51	1,535.00	30.38	61.49		1,626.87	3,247.38
Warren	1,054.07		823.00	49.40	1,932.07	1,581.10		1,242.88	148.11	2,972.09	4,904.16
Washington	1,009.86	312.32	404.22		1,726.40	1,009.86	312.32	404.23		1,726.41	3,452.81
Wayne	897.92	463.66	476.51		1,838.09	897.92	463.67	476.50		1,838.09	3,676.18
Webster	1,355.82	259.26	3,793.87	1,035.50	6,444.45	380.00	86.20	835.00	187.00	1,487.20	7,931.65
Winnebago	980.29	168.10	94.90		1,243.20	200.00	115.00			315.00	1,558.20
Winneshiek	1,103.00	641.15	2,974.11	282.15	4,997.41	807.83	333.80	659.31	203.30	2,004.24	7,001.65
Woodbury	1,156.57	516.06	2,348.16	611.15	4,631.94	1,692.12	668.96	915.46	4.05	3,280.59	7,912.53
Worth	923.52	230.45	1,211.50	58.20	2,423.67	600.00	230.45	400.00		1,230.45	3,654.12
Wright	1,486.90	177.29	1,358.40		3,022.59	371.72	44.43	339.60		755.75	3,778.34
Total	\$110,303.70	\$32,564.54	\$196,095.15	\$29,302.34	\$368,355.73	\$85,760.46	\$22,772.71	\$72,993.41	\$9,760.72	\$191,287.30	\$559,643.03

IOWA STATE HIGHWAY COMMISSION

SUMMARY TABLE NO. 20
Financial Statement—County Bridge Fund—Annual Report of County Engineers.

County	Balance or Overdraft Jan. 1, 1927	Receipts During 1927			Total	Disburse- ments 1927	Transfers	Balance or Overdraft Jan. 1, 1928
		Tax Levy	Sale of Bonds	Miscel- laneous				
Adair	\$ 3,510.15	\$ 52,953.18		\$ 7,562.48	\$ 64,025.81	\$ 57,762.11		\$ 6,263.70
Adams	2,119.91	36,920.18		17,751.45	56,791.54	44,465.71		12,325.83
Allamakee	13,997.83	46,304.87		401.57	60,704.27	50,169.15		10,535.12
Appanoose	10,249.72	35,176.47		13,983.76	59,409.95	57,688.39		1,721.56
Audubon	2,944.84	46,839.23		13,610.17	63,394.24	58,274.50		5,119.74
Benton	34,318.77	65,814.86		3,557.41	103,691.04	92,372.10		11,318.94
Black Hawk	2,508.95	55,256.65		4,751.26	62,516.86	55,944.39		6,572.47
Boone	161.20	32,134.78		30,764.08	63,119.06	61,229.51		1,889.55
Bremer	*2,118.56	55,138.92		2,063.33	59,680.81	42,141.22		17,539.59
Buchanan	619.82	40,963.45		1,613.10	43,226.37	41,359.45		1,866.92
Buena Vista	*467.41	21,342.33		500.93	23,310.67	18,216.63		5,094.04
Butler	17,294.67	61,973.37		1,479.59	80,747.63	77,663.93		3,083.70
Calhoun	10,620.57	40,964.94		15,637.61	67,223.12	52,968.93		14,254.19
Carroll	*12,609.43	56,680.36		1,475.33	69,765.12	55,528.71		*14,236.41
Cass	16,046.23	64,123.55		12,305.94	92,475.72	76,201.57		16,274.15
Cedar	38,182.56	49,974.43		8,789.35	96,946.34	75,364.03		21,582.31
Cerro Gordo	*1,968.36	42,300.31		5,779.20	49,047.87	39,810.28		9,237.59
Cherokee	10,472.54	66,057.39		1,176.32	77,706.25	66,521.23		11,185.02
Chickasaw	8,754.56	39,092.26		1,101.19	48,948.01	47,811.42		1,136.59
Clarke	1,022.71	24,916.13		748.13	26,686.97	26,067.02		619.95
Clay	6,615.34	26,496.75		1,221.33	34,333.42	28,354.64		5,978.78
Clayton	36,156.46	52,631.11		247.57	89,035.14	76,012.47		13,022.67
Clinton	8,942.43	68,903.05		823.16	78,668.64	64,694.98		13,973.66
Crawford	21,263.33	76,234.03		4,508.00	102,005.36	97,285.39		4,719.97
Dallas	*1,968.49	72,800.44		11,817.62	86,586.55	96,959.41		*14,299.84
Davis	2,433.06	26,590.33		16,043.63	55,067.02	54,049.58		1,017.44
Decatur	5,838.92	39,649.30		10,133.10	55,621.32	49,604.19		6,017.13
Delaware	9,244.28	40,867.91		417.65	50,529.84	41,549.34		8,980.50
Des Moines	3,941.91	26,801.15		1,419.47	32,162.53	29,229.01		2,933.52
Dickinson	9,828.39	10,174.57		284.35	20,287.31	8,110.45		12,176.86
Dubuque	2,140.54	102,700.48		414.06	105,255.08	106,630.83		*1,624.25
Emmet	10,000.90	16,597.55		35.75	26,634.23	23,632.10		3,002.13
Payette	6,948.47	76,637.70		11,847.66	95,433.83	92,192.42		3,241.41
Floyd	4,662.39	42,617.17		7,889.38	55,168.94	45,359.32		9,809.62
Franklin	10,131.61	25,306.53		321.35	35,849.49	46,372.05		*10,527.56
Premont	2,127.02	47,583.08		6,380.42	56,090.52	54,128.69		1,961.83
Greene	5,012.95	40,965.04		5,333.61	51,311.60	41,832.56		9,479.04

REPORT OF COUNTY ENGINEERS

SUMMARY TABLE NO. 20—Continued

County	Balance or Overdraft Jan. 1, 1927	Receipts During 1927		Total	Disbursements 1927	Transfers	Balance or Overdraft Jan. 1, 1928
		Tax Levy	Sale of Bonds				
Grundy	1,347.25	47,421.79		51,631.95	46,687.49		4,944.46
Guthrie	*12,269.16	56,939.18		69,208.34	89,044.88		*13,809.22
Hamilton	6,032.40	36,249.73		42,282.13	33,502.32		9,880.37
Hancock	7,621.30	21,998.03		29,619.33	25,887.80		4,881.80
Hardin	25,700.86	72,618.66		98,319.52	79,712.58		20,229.15
Harrison	5,097.57	65,245.81		70,343.38	86,068.67		1,611.84
Henry	*9,765.02	34,229.74		43,994.76	30,282.96		*5,229.08
Howard	*500.78	31,975.88		32,476.66	29,379.20		4,430.11
Humboldt	10,920.30	29,581.81		40,502.11	28,283.02	\$ 10,000.00	3,439.22
Ida	2,432.17	51,705.09		54,137.26	54,132.83		2,329.80
Iowa	40,048.38	63,818.00		103,866.38	91,469.39		15,454.31
Jackson	32,647.08	43,238.07		75,885.15	68,355.20		10,358.72
Jasper	1,534.29	90,879.27		92,413.56	122,876.83		2,414.78
Jefferson	5,829.36	41,107.03		46,936.39	41,768.03		6,005.09
Johnson	32,700.05	63,966.35		96,666.40	83,500.61		13,012.79
Jones	9,028.99	59,989.00		69,017.99	71,074.28		*297.24
Keokuk	19.80	56,322.42		56,342.22	71,539.19		1,889.42
Kossuth	50,821.22	17,310.40		68,131.62	37,478.03		32,349.13
Lee	14,101.23	56,811.46		70,912.69	76,704.25		1,540.85
Linn	7,992.70	55,842.95		63,835.65	95,182.06		90.08
Louis	7,600.98	36,725.32		44,326.30	50,072.30		*5,813.69
Lucas	950.81	26,149.06		27,100.87	28,601.93		302.45
Lyon	*616.35	41,897.89		42,514.24	42,243.89		*456.02
Madison	1,972.67	53,993.05		55,965.72	55,780.08		1,914.03
Mahaska	13,170.40	50,423.26		63,593.66	48,824.30		16,102.68
Marion	11,697.31	42,962.80		54,660.11	49,881.15		5,416.54
Marshall	*2,147.55	55,439.05		57,586.60	45,251.74		8,424.42
Mills	7,298.35	43,432.99		50,731.34	47,937.19		4,407.88
Mitchell	2,881.08	45,626.76		48,507.84	49,487.76		3,324.09
Monona	17,680.30	50,004.90		67,685.20	54,192.67		24,529.81
Monroe	3,193.80	25,933.32		29,127.12	27,984.03		1,551.09
Montgomery	14,132.94	49,985.13		64,118.07	64,743.10		23,622.54
Muscatine	15,870.40	33,332.61		49,203.01	88,335.64		9,188.88
O'Brien	24,028.09	38,075.07		62,103.16	45,738.56		21,456.82
Osceola	*3,973.12	30,469.31		34,442.43	26,691.52		*1,980.87
Page	8,747.41	103,899.55		112,646.96	98,271.40		38,541.80
Palo Alto	3,410.96	37,928.50		41,339.46	37,328.41		4,707.95
Plymouth	6,291.44	70,100.04		76,391.48	104,092.61		19,792.27

Pocahontas	23,276.03	25,391.19	4,037.13	52,704.35	47,277.54		5,426.81
Polk	389.44	68,626.29	1,937.79	70,043.52	80,887.57		*9,944.05
Pottawattamie	11,120.56	95,503.65	1,740.15	108,403.75	90,654.59		17,749.16
Poweshiek	12,411.28	70,563.83	833.44	83,808.55	71,737.36		12,071.19
Ringgold	17,597.37	34,356.57	317.26	52,211.30	49,698.39		2,542.91
Sac	42,229.37	55,173.45	2,740.15	100,142.97	51,137.90		49,005.07
Scott	4,065.40	24,985.22	1,030.75	30,081.37	30,333.25		*131.88
Shelby	1,094.44	67,000.54	5,686.41	74,781.39	221,479.67		1,030.22
Sioux	6,540.17	60,394.22	5,686.41	72,610.80	119,031.68		9,878.16
Story	10,175.89	47,486.88	1,738.78	59,401.55	128,000.84		7,929.69
Tama	42,415.49	85,324.74	233.75	128,073.98	55,956.78		*2,344.73
Taylor	1,158.61	54,213.83	601.67	55,974.11	130,686.63		580.11
Union	68,659.81	29,458.42	581.04	98,739.29	54,792.33		52,431.61
Van Buren	2,232.77	36,781.52	6,001.10	44,921.39	44,437.73		1,177.75
Wapello	15,300.42	35,011.95	5,679.22	55,991.59	55,883.21		17.29
Warren	45,003.08	53,801.01	16,245.76	115,050.85	107,889.47		7,830.38
Washington	31,194.02	72,375.31	904.81	104,474.14	98,250.46		5,923.68
Wayne	3,027.62	46,355.10	10,508.30	59,891.11	34,345.06		4,516.05
Webster	28,067.83	51,741.82	2,537.25	82,346.90	37,565.40	40,468.50	4,312.57
Winnebago	10,000.03	15,406.89		25,406.92	15,283.77		10,003.15
Winnesick	6,522.02	62,504.06	1,216.01	70,242.09	68,344.13		2,898.56
Woodbury	4,329.42	82,438.61	1,101.96	83,869.99	74,167.00		13,923.01
Worth	1,067.76	26,145.24	232.62	27,445.62	24,994.31		2,451.31
Wright	14,041.44	28,830.95		42,872.39	32,397.16		10,475.23
Totals	\$1,071,429.98	\$4,885,617.35	\$ 537,449.36	\$6,633,992.87	\$5,892,354.06	\$ 50,468.52	\$ 710,469.88

*Indicates overdraft.

SUMMARY TABLE NO. 21
Financial Statement—County Road Fund—Annual Report of County Engineers.

County	RECEIPTS										Balance or Overdraft Jan. 1, 1928
	Balance or Overdraft Jan. 1, 1927	Tax Levy	Gasoline Tax	Sale of Bonds	Refunds from Townships	Special Assessments	Miscellaneous	Totals	Disbursements 1927	Transfers	
Adair	\$ 243.82	\$ 20,458.40	\$ 18,300.14		\$ 7,060.61		\$ 7,398.58	\$ 53,063.91	\$ 38,208.08		\$ 14,855.83
Adams	20,108.19	20,568.87	13,704.27				390.27	54,771.60	37,488.15		17,283.45
Allamakee	17,331.90	19,883.48	21,535.32				4,411.60	63,162.30	48,203.88		14,958.42
Appanoose	8,494.77	19,836.36	16,464.42				14,190.49	58,986.04	53,426.80		5,559.24
Audubon	10,188.07	20,000.28	14,217.79				463.24	44,929.38	42,526.49		2,402.89
Benton	52,253.40	57,569.78	22,851.20	\$200,176.20				332,841.58	203,614.19		129,227.39
Black Hawk	15,230.04	46,958.02	18,163.28			\$ 9,413.46	9,734.97	99,501.87	97,967.10		1,534.77
Boone	2,234.42	41,861.00	17,418.17		12,502.88	46,183.23	29,457.20	149,656.90	152,834.18		\$3,177.28
Bremer	*638.37	23,673.13	13,928.95				17,427.28	54,390.99	50,126.03		4,264.96
Buchanan	1,718.08	31,537.68	18,197.50			1,261.21	2,801.60	55,516.67	40,388.17		6,118.50
Buena Vista	*28,975.53	36,818.40	22,883.81		17,367.17	12,070.70	7,161.98	67,326.53	98,239.63		*30,913.10
Butler	18,470.29	35,413.36	18,518.42				2,027.88	74,429.95	60,734.71		4,695.24
Calhoun	22,940.88	40,964.96	18,324.03		10,017.21	50,013.76	2,233.70	144,534.54	118,702.91		25,831.63
Carroll	2,851.81	38,939.88	34,608.76				13,377.95	89,808.40	80,300.70		9,507.70
Cass	37,887.93	26,562.67	19,919.36				101.11	84,471.07	28,227.73	\$12,000.00	44,243.34
Cedar	24,565.98	9,904.89	18,550.51	125,000.00			18,925.53	197,036.91	112,225.77		84,811.14
Cerro Gordo	5,696.49	53,405.06	18,454.23		5,658.44	5,390.26	6,293.52	94,808.00	92,333.21		2,474.79
Cherokee	7,638.22	28,377.13	18,390.05		87.15		584.24	55,096.79	49,694.74		5,402.05
Chickasaw	769.89	19,546.14	15,950.89		1,418.72		14,010.69	51,626.33	50,358.64		1,267.69
Clarke	1,965.84	10,963.00	13,736.30		1,188.89	3,000.00	2,078.01	32,962.10	32,466.25		495.85
Clay	*16,257.04	35,213.86	18,390.07		19,928.70	14,063.80	1,987.93	73,327.31	68,798.92		4,528.39
Clayton	3,025.08	31,578.67	25,354.54		6,536.30		28,141.22	94,635.81	93,525.57		1,110.24
Clinton	27,391.37	45,359.19	22,754.90				1,370.84	96,876.30	98,737.16		*1,800.80
Crawford	23,250.80	39,306.05	22,947.43				1,290.50	86,703.78	68,457.94		18,245.84
Dallas	*16,584.09	31,240.54	25,953.28				58,820.15	99,459.28	163,074.84		*63,615.56
Davis	2,550.60	20,891.56	19,690.73					43,132.89	42,497.76		635.13
Decatur	2,754.58	25,062.13	17,106.28		878.86		1,861.32	47,653.17	43,022.74		4,630.43
Delaware	42,771.54	32,694.33	18,396.49			366.20	43.30	94,271.96	76,328.39		17,943.57
Des Moines	336.67	28,567.83					15,429.10	44,303.60	39,655.50		4,648.10
Dickinson	9,016.16	16,816.90	9,386.81		6,307.35	4,323.00	630.97	46,690.29	30,247.65		16,442.64
Dubuque	25,254.12	67,006.46	19,770.09				5,696.68	117,817.35	101,617.04		16,200.31
Emmet	5,709.45	16,671.27	13,383.33		43,665.00		823.96	79,753.01	72,506.63		7,246.38
Fayette	9,931.91	53,066.79	23,236.28		5,944.14		16,425.50	88,204.62	77,118.48		11,086.14
Floyd	*3,929.98	30,922.56	15,846.69		5,368.46	9,248.84	7,924.23	61,960.80	59,579.37		2,381.43
Franklin	5.90	27,133.32	17,566.69		3,924.87	2,890.00	16,004.74	67,325.32	61,221.45		6,104.07
Fremont	12,968.23	13,086.35	16,753.24				1,177.76	43,965.58	42,103.18		1,862.40
Greene	10,875.67	35,746.44	18,485.83				13,654.64	78,762.58	74,700.83		4,061.75
Grundy	*3,509.23	25,833.40	16,131.29				15,398.90	53,903.45	54,371.81		*468.36
Guthrie	3,527.69	32,526.59	19,169.33		3,837.49	3,008.07	8,293.33	70,363.50	68,540.65		1,822.85
Hamilton	8,558.60	35,482.14	18,293.78				29,633.17	91,987.09	64,233.59		27,753.50
Hancock	3,466.78	29,289.01	19,655.53			11,927.16	1,917.63	66,196.11	54,925.38		11,270.73
Hardin	7,049.59	41,574.81	13,458.10				12,061.25	74,143.75	70,698.69		3,445.06
Harrison	46,038.80	9,320.88	22,851.15				1,033.30	79,244.13	75,514.88		3,729.25
Henry	9,343.69	20,540.62	13,704.27				1,697.00	45,285.58	32,820.15		12,465.43
Howard	2,302.65	18,413.51	15,020.13				2,349.28	37,985.57	54,535.18		*16,549.61
Humboldt	2,038.03	26,793.77	13,928.96			19,007.58	12,617.85	74,386.19	56,809.69		17,576.50
Ida	16,776.15	29,027.71	13,800.61				1,692.37	61,196.84	45,946.43		15,250.41
Iowa	51,067.80	28,797.88	13,664.63				813.26	94,943.63	54,157.35		40,786.28
Jackson	67,512.97	25,114.41	20,829.23				2,754.52	110,211.13	44,320.11		71,891.02
Jasper	11,689.04	64,577.73	23,428.81				27,642.34	127,337.92	116,682.42		10,655.50
Jefferson	11,065.09	30,553.75	13,832.67				3,066.38	48,517.89	33,628.64		14,889.25
Johnson	29,149.94	44,534.22	18,260.25	141,501.50			11,426.98	244,873.19	223,225.56		21,647.63
Jones	5,705.24	25,709.63	18,261.67				20,341.78	70,018.32	68,106.53		1,911.79
Keokuk	31,765.56	27,901.80	18,550.55		875.85		496.69	79,590.45	78,842.48		747.97
Kossuth	61,561.02	47,722.57	23,328.18		4,037.18	2,028.66		143,677.61	105,490.50		38,187.11
Lee	231.16	38,361.80	17,491.39				19,979.15	76,063.59	74,603.25		1,460.34
Linn	21,939.57	88,671.61	23,407.53		23,830.39	11,450.75	4,107.18	173,368.08	170,200.60		3,167.48
Louis	12,371.13	17,061.07	13,907.39				15,184.06	58,523.65	47,254.74		11,268.91
Lucas	356.23	15,689.41	13,864.77				4,512.23	34,422.64	34,195.58		227.06
Lyon	17,301.90	29,934.42	17,486.86				3,072.59	67,795.77	64,341.45		3,454.32
Madison	12,556.84	13,018.55	18,289.34				5,338.87	49,797.60	49,388.00		409.60
Mahaska	32,469.43	28,963.43	18,454.23				8,179.27	88,066.36	73,163.75		14,902.61
Marion	15,662.31	30,461.93	18,513.41		680.86			65,629.51	64,839.51		790.00
Marshall	3,428.01	33,977.42	18,357.97		4,567.54	10,107.20	8,585.31	79,023.46	91,000.12		*12,023.34
Mills	2,833.49	18,291.49	14,346.16				1,065.71	36,536.85	35,027.14		1,509.71
Mitchell	11,907.05	27,062.53	14,839.71		2,617.23		12,790.91	69,237.42	66,402.58		2,834.84
Monona	30,612.00	25,260.74	22,722.76				7,989.64	92,585.22	67,389.15		25,196.07
Monroe	4,092.30	5,228.61	14,244.08				15,481.24	39,046.13	30,219.10		8,827.03
Montgomery	9,019.15	21,422.21	12,671.60				5,016.54	48,129.59	28,401.43		19,728.16
Muscatine	21,236.36	28,334.68	14,864.13	106,654.38	279.83		16,923.24	187,672.62	119,760.95		67,911.67
O'Brien	46,978.42	42,366.65	18,291.67		6,050.28		2,287.13	115,883.15	103,044.47		12,838.68
Osceola	8,983.86	23,034.07	14,524.00				4,074.41	50,616.33	45,107.63		5,508.70
Page	10,141.46	28,359.77	27,106.28				13,215.12	68,813.63	63,169.69		5,643.94
Palo Alto	*4,017.58	28,432.85	18,357.90		16,726.65	3,404.28	2,804.08	65,708.24	66,881.23		*1,127.01
Plymouth	80,492.16	56,084.85	27,663.22		1,680.40		1,547.06	176,446.69	78,824.60	20,000.00	77,622.09
Pocahontas	11,589.26	37,212.79	18,614.31				2,631.27	70,047.63	64,173.77		5,873.86
Polk	313.59	149,911.84	19,128.23		7,400.57		3,500.86	189,433.09	189,397.19		35.90
Pottawattamie	29,954.37	45,743.85	30,746.35				2,333.84	108,778.41	62,256.84		46,521.57
Poweshiek	18,999.70	40,367.22	18,614.77				4,699.44	92,551.13	63,690.65		28,860.48
Ringgold	10,319.65	8,376.13	17,106.28				1,679.96	37,482.02	39,314.13		*1,867.11
Sac	21,302.14	40,873.09	18,486.28		11,150.33	9,870.44	1,364.63	103,276.96	85,326.24		17,950.72
Scott	*1,748.48	54,226.00	13,684.23				7,195.71	74,797.96	72,126.15		*2,671.81
Shelby	4,872.81	28,756.90	18,903.36				11,389.41	68,922.68	59,132.68		9,790.00

SUMMARY TABLE NO. 21—Continued

RECEIPTS

County	Balance or Overdraft Jan. 1, 1927	Tax Levy	Gasoline Tax	Sale of Bonds	Refunds from Townships	Special Assessments	Miscellaneous	Totals	Disbursements 1927	Transfers	Balance or Overdraft Jan. 1, 1928
Sioux	12,277.79	40,202.97	24,391.67		2,064.26	520.79	18,003.96	97,581.56	80,833.08		7,748.48
Story	23,669.04	47,486.81	18,197.47		150.00	8,422.84	5,322.70	103,278.86	96,280.78		6,998.08
Tama	45,507.20	47,500.81	23,107.92				232.73	116,428.75	137,289.19		20,869.44
Taylor	9,667.46	25,978.50	17,138.30		1,755.04		210.71	54,750.19	53,905.46		1,244.73
Union	34,060.46	16,825.76	13,704.27				580.70	65,347.19	24,174.31		42,172.88
Van Buren	2,538.98	15,748.28	17,034.78		2,039.00		2,954.22	38,276.26	37,150.83		1,125.43
Wapello	19,813.04	30,903.21	25,258.48		2,835.30		2,086.37	78,014.33	75,548.41		2,465.92
Warren	42,535.05	26,000.50	18,325.85				8,706.24	92,233.87	70,628.82		21,605.05
Washington	3,607.12	31,018.11	17,940.73				46.57	61,422.20	58,770.22		2,651.98
Wayne	13,481.35	14,488.08	16,817.45				72,333.06	125,509.80	123,553.24		1,956.56
Webster	15,004.66	45,006.25	23,204.20				10,906.24	42,500.87	40,002.14		2,498.73
Winnebago	9,020.97	11,539.24	11,124.42		11.00	913.84	3,112.94	70,432.88	38,531.33		11,891.55
Winneshiek	8,080.30	36,288.38	22,016.73			107.76	13,717.70	165,475.54	111,850.62		53,624.92
Woodbury	35,377.17	68,004.10	28,178.81				12,325.28	48,000.39	36,782.00		11,218.39
Worth	2,613.09	20,916.40	12,806.62				18,720.34	116,742.74	98,563.66		18,179.08
Wright	9,680.85	37,233.63	18,550.55		32,551.07						
Totals	\$1,422,003.58	\$3,239,675.40	\$1,814,303.34	\$672,732.08	\$279,821.21	\$239,633.06	\$830,536.44	\$8,391,166.07	\$7,206,119.08	\$32,000.00	\$1,153,046.99

*Indicates overdraft.

SUMMARY TABLE NO. 22

Financial Statement—Township Road, Drag and Drainage Funds.
Annual Report of County Engineers.

County	Balance or Overdraft Jan. 1, 1927	Receipts 1927	Total	Disbursements 1926	Balance or Overdraft Jan. 1, 1928
Adair	\$ 14,677.78	\$ 53,428.03	\$ 68,105.81	\$ 50,409.07	\$ 17,696.14
Adams	12,148.17	47,870.30	60,018.53	48,198.00	11,824.63
Allamakee	5,721.35	59,165.38	64,886.73	60,220.75	4,665.98
Appanoose	7,878.44	39,047.75	46,926.19	42,918.70	4,007.49
Audubon	16,009.64	61,710.29	77,719.93	58,532.75	19,187.18
Benton	30,312.64	87,047.03	117,359.67	99,766.00	26,593.67
Black Hawk	29,829.96	81,270.65	105,100.61	91,543.61	13,557.00
Boone	25,890.21	112,019.58	137,879.79	122,972.51	14,907.28
Bremer	3,444.15	32,625.20	36,069.35	33,020.12	3,049.23
Buchanan	12,676.22	73,717.68	86,393.90	81,796.68	4,597.22
Buena Vista	33,339.52	75,237.48	108,577.00	77,538.27	31,038.73
Butler	16,834.13	72,809.80	89,644.02	85,431.77	4,212.25
Calhoun	48,455.47	117,435.85	165,891.32	117,321.83	48,569.49
Carroll	22,303.97	89,575.20	111,879.17	95,484.30	16,394.78
Cass	12,113.95	35,108.84	47,222.79	32,432.67	14,790.12
Cedar	21,209.36	67,949.66	89,159.02	67,832.90	21,326.12
Cerro Gordo	38,932.33	90,591.77	129,524.10	106,287.53	23,236.57
Cherokee	13,136.72	69,310.59	82,447.31	68,974.60	13,472.71
Chickasaw	8,970.08	64,175.42	73,145.45	67,440.79	5,704.66
Clarke	12,881.00	39,035.79	51,916.79	44,344.46	7,572.33
Clay	60,667.38	81,296.53	141,963.91	95,154.70	46,809.21
Clayton	19,723.30	64,193.79	83,917.09	65,849.44	18,067.65
Clinton	14,233.32	89,773.55	104,006.87	94,885.09	9,121.18
Crawford	18,963.61	77,217.42	96,181.03	66,013.08	30,167.95
Dallas	26,410.64	125,842.00	152,252.73	133,649.65	18,603.08
Davis	12,201.22	48,815.58	61,016.80	59,024.03	1,992.77
Decatur	4,347.25	20,400.36	24,747.61	22,456.87	2,290.74
Delaware	14,716.54	72,767.14	87,483.68	77,534.16	9,949.52
Des Moines	16,754.90	50,723.66	67,478.56	51,581.68	15,896.88
Dickinson	13,640.66	50,240.94	63,881.60	54,022.16	9,859.44
Dubuque	8,763.63	79,785.19	88,548.82	81,616.62	6,932.20
Emmet	16,127.60	66,529.22	82,656.82	64,813.53	17,843.29
Fayette	14,621.93	76,402.37	91,024.30	81,152.46	9,871.84
Floyd	9,470.61	83,790.57	93,261.18	83,791.21	9,469.97
Franklin	18,508.42	90,802.50	109,370.98	79,852.15	29,518.83
Fremont	15,272.88	65,209.41	80,542.29	67,339.86	13,202.43
Greene	46,613.61	104,800.90	151,414.51	118,523.11	32,891.40
Grundy	29,775.30	61,264.73	91,040.03	67,821.33	23,218.70
Guthrie	15,974.62	80,013.38	95,988.00	83,445.11	12,542.89
Hamilton	53,553.86	79,286.17	132,840.03	104,040.30	28,799.73
Hancock	20,776.92	79,667.00	99,844.52	83,670.55	16,173.97
Hardin	23,847.95	81,904.58	105,752.53	82,404.78	23,347.75
Harrison	22,138.29	81,889.32	107,027.61	80,601.51	26,426.10
Henry	10,967.75	46,118.78	57,086.53	46,163.25	10,923.28
Howard	11,970.19	50,005.78	61,975.97	48,040.42	13,935.55
Humboldt	40,330.30	72,631.21	112,961.51	89,149.58	23,811.93
Ida	23,994.17	53,602.00	77,596.17	61,469.63	16,126.63
Iowa	18,337.54	54,370.75	72,708.29	60,678.45	12,029.84
Jackson	15,479.03	63,641.92	79,120.95	67,156.05	11,964.90
Jasper	14,308.09	53,122.41	67,430.50	53,773.62	13,656.88
Jefferson	15,605.68	67,056.35	82,662.03	76,603.38	6,058.65
Johnson	15,523.79	68,306.72	83,830.51	68,329.16	15,501.35
Jones	15,671.90	58,158.32	73,830.22	65,844.78	7,985.44
Keokuk	15,403.34	82,017.88	97,421.22	85,651.67	11,769.55
Kossuth	15,020.37	75,025.77	90,046.14	73,136.35	16,909.79
Lee	19,441.40	65,274.16	84,715.56	71,803.32	12,912.24
Linn	19,526.02	120,885.68	140,411.70	132,802.72	7,608.98
Louisia	8,510.64	30,530.31	45,040.95	36,159.40	8,881.55
Lucas	7,981.20	51,026.14	59,007.34	55,722.75	3,284.59
Lyon	39,108.93	54,652.71	93,761.64	51,353.07	42,408.57
Madison	10,377.21	66,901.63	77,278.84	69,056.41	8,222.43
Mahaska	20,230.54	88,215.14	108,445.68	92,702.74	15,742.94
Marion	17,588.63	82,579.19	100,167.82	73,653.65	26,514.17
Marshall	31,195.77	55,740.25	86,936.02	60,607.03	26,328.99
Mills	13,872.94	54,702.22	68,575.16	56,054.74	12,520.42
Mitchell	13,183.04	48,340.84	61,523.88	54,687.14	6,836.74
Monona	22,205.26	74,226.06	96,431.32	72,750.88	23,680.44
Monroe	7,715.02	44,023.24	51,738.26	46,200.47	5,537.79
Montgomery	12,302.58	45,202.32	57,504.90	47,876.10	9,628.80
Muscatine	18,571.68	58,654.30	77,225.98	59,020.67	18,205.31

SUMMARY TABLE NO. 22—Continued

County	Balance or Overdraft Jan. 1, 1927	Receipts 1927	Total	Disburse- ments 1927	Balance or Overdraft Jan. 1, 1928
O'Brien	62,516.44	73,379.97	135,896.41	75,235.50	57,644.91
Osceola	30,019.75	50,427.47	80,447.22	53,457.70	26,989.52
Page	16,137.67	55,828.09	71,965.76	55,290.03	16,675.73
Palo Alto	18,123.59	63,416.03	81,539.62	61,346.16	20,193.46
Plymouth	27,040.65	72,367.68	99,408.33	76,953.10	22,455.23
Pocahontas	41,646.46	97,055.30	138,701.76	100,685.93	38,015.83
Polk	23,460.07	67,721.93	91,181.00	69,095.68	22,085.32
Pottawattamie	18,555.75	58,820.17	77,375.92	58,586.14	18,789.78
Poweshiek	26,157.03	95,004.98	121,162.01	101,127.45	20,034.56
Ringgold	12,554.12	34,795.10	47,349.22	38,426.63	8,922.59
Sac	41,679.77	93,971.15	135,650.92	99,001.70	36,649.22
Scott	27,002.39	63,076.25	90,078.64	71,100.77	18,977.87
Shelby	20,246.07	88,048.52	108,294.59	92,751.78	15,542.81
Sioux	41,966.74	95,914.13	137,880.87	96,504.44	41,376.43
Story	33,369.83	92,774.76	126,144.59	103,758.99	22,385.60
Tama	31,539.78	98,270.12	129,809.90	100,583.08	29,226.82
Taylor	12,551.16	55,896.76	68,447.92	52,888.20	15,559.72
Union	8,522.51	32,261.61	40,784.12	32,512.53	8,271.59
Van Buren	12,522.13	46,832.82	59,354.95	52,166.78	7,188.17
Wapello	16,821.24	63,842.14	80,663.38	70,736.09	9,927.29
Warren	17,477.84	63,248.75	80,726.59	68,288.53	12,438.06
Washington	8,581.04	97,681.46	106,262.50	98,078.80	8,183.70
Wayne	10,340.29	45,433.97	55,774.26	52,422.65	3,351.61
Webster	36,158.47	114,890.05	151,048.52	119,147.95	31,900.57
Winnebago	21,782.02	65,601.13	87,383.15	79,747.84	7,635.31
Winneshiek	16,252.04	47,264.55	63,516.59	49,009.70	14,506.89
Woodbury	28,637.60	81,140.47	109,778.07	85,000.35	24,777.72
Worth	12,070.06	55,552.53	67,622.59	53,359.40	14,263.19
Wright	32,181.48	82,230.49	114,411.97	92,338.64	22,073.33
Totals	\$2,061,950.48	\$6,831,587.05	\$8,893,537.53	\$7,180,936.81	\$ 1,712,600.72

SUMMARY TABLE NO. 23
Bonded Indebtedness of Counties—Annual Report of County Engineers.

County	Bridge				County Road			
	Bonds Outstanding Jan. 1, 1927	Bonds Issued 1927	Bonds Paid 1927	Bonds Outstanding Jan. 1, 1928	Bonds Outstanding Jan. 1, 1927	Bonds Issued 1927	Bonds Paid 1927	Bonds Outstanding Jan. 1, 1928
Adair	\$ 55,229.48		\$ 3,000.00	\$ 52,229.48	\$ 23,270.32			\$ 23,270.32
Adams	86,000.00		12,000.00	74,000.00				
Allamakee	117,775.95		6,000.00	111,775.95	16,638.30		\$ 2,000.00	14,638.30
Appanoose								
Audubon	156,000.00		10,000.00	146,000.00				
Benton	228,000.00		17,000.00	211,000.00	9,400.00	\$ 200,000.00		209,600.00
Black Hawk	176,000.00		61,000.00	115,000.00				
Boone	195,000.00		5,000.00	190,000.00	291,700.00			291,700.00
Bremet	22,000.00		4,000.00	18,000.00				
Buchanan	20,000.00		3,000.00	17,000.00	20,000.00		3,000.00	17,000.00
Buena Vista	270,000.00		11,000.00	259,000.00	267,500.00		12,000.00	255,500.00
Butler	17,500.00		5,000.00	12,500.00				
Calhoun	47,000.00		2,000.00	45,000.00	248,000.00		3,000.00	245,000.00
Carroll	40,000.00			40,000.00				
Cass	176,000.00		6,000.00	170,000.00	52,000.00			52,000.00
Cedar								
Cerro Gordo	63,000.00		9,000.00	54,000.00	31,980.00		6,160.00	125,000.00
Cherokee	370,988.08		16,000.00	354,988.08	72,011.92			25,820.00
Chickasaw	160,500.00		13,000.00	147,500.00	3,000.00		3,000.00	72,011.92
Clarke	111,132.18		4,000.00	107,132.18	88,236.02			88,236.02
Clay	168,500.00		16,000.00	152,500.00	251,000.00		16,000.00	235,000.00
Clayton								
Clinton	97,000.00		10,000.00	87,000.00	26,000.00			26,000.00
Crawford	514,000.00		20,000.00	494,000.00	325,000.00		5,000.00	321,000.00
Dallas	185,000.00			185,000.00	162,000.00			162,000.00
Davis	154,500.00		9,000.00	145,500.00				
Decatur	151,800.00			151,800.00	45,500.00		10,000.00	35,500.00
Delaware	56,600.00		22,000.00	34,600.00	27,400.00		2,000.00	25,400.00
Des Moines								
Dickinson								
Dubuque	200,000.00		14,000.00	186,000.00				
Emmet								
Fayette	100,000.00		10,000.00	90,000.00	147,220.00			147,220.00
Floyd					40,000.00			40,000.00
Franklin								
Fremont	354,000.00	\$ 13,500.00	13,000.00	354,500.00	300,000.00		14,500.00	285,500.00

SUMMARY TABLE NO. 23—Continued

County	Bridge				County Road			
	Bonds Outstanding Jan. 1, 1927	Bonds Issued 1927	Bonds Paid 1927	Bonds Outstanding Jan. 1, 1928	Bonds Outstanding Jan. 1, 1927	Bonds Issued 1927	Bonds Paid 1927	Bonds Outstanding Jan. 1, 1928
Greene	323,000.00		14,000.00	309,000.00	71,000.00			71,000.00
Grundy	379,000.00		15,000.00	364,000.00				
Guthrie	222,916.91		39,000.00	183,916.91	52,083.00			52,083.00
Hamilton	15,000.00			15,000.00	221,000.00			221,000.00
Hancock								
Hardin	205,838.25		12,000.00	193,838.25	161,140.47		14,000.00	147,140.47
Harrison	135,000.00		17,000.00	118,000.00	25,000.00			25,000.00
Henry								
Howard	9,800.00		4,000.00	5,800.00	24,700.00		4,000.00	20,700.00
Humboldt	46,000.00			46,000.00	82,495.44			82,495.44
Ida	141,000.00			141,000.00	27,000.00			27,000.00
Iowa	17,607.85		5,000.00	12,607.85	56,785.00			56,785.00
Jackson	142,000.00		7,000.00	135,000.00				
Jasper	315,000.00		10,000.00	305,000.00	181,000.00		8,000.00	173,000.00
Jefferson	37,151.91		5,000.00	32,151.91	35,468.00		5,000.00	30,468.00
Johnson	88,931.39		5,000.00	83,931.39	111,000.00	140,000.00	4,000.00	247,000.00
Jones	41,445.00			41,445.00	11,555.00			11,555.00
Keokuk								
Kossuth	112,500.00		14,000.00	98,500.00	395,000.00		8,000.00	387,000.00
Lee	22,468.89		4,000.00	18,468.89				
Linn	95,000.00		10,000.00	85,000.00	157,000.00		15,000.00	142,000.00
Louis	49,521.44		5,400.00	44,121.44				
Lucas	195,100.00			195,100.00	65,000.00			65,000.00
Lyon	84,456.98		10,134.84	74,322.14	15,543.02		1,865.16	13,677.86
Madison	51,441.41		2,883.00	48,558.41	37,520.33		1,117.00	36,403.33
Mahaska	109,421.64		4,000.00	105,421.64	38,459.19		1,500.00	36,959.19
Marion	285,448.44		5,448.44	280,000.00	55,531.94		5,531.94	50,000.00
Marshall	495,000.00		10,000.00	485,000.00	295,000.00			295,000.00
Mills	231,225.00		12,000.00	219,225.00	178,464.52		13,000.00	165,464.52
Mitchell	192,316.00		10,000.00	182,316.00	43,714.00			43,714.00
Monona	12,000.00		3,000.00	9,000.00	12,000.00		3,000.00	9,000.00
Monroe	17,000.00			17,000.00	139,000.00		6,000.00	133,000.00
Montgomery	312,635.00		11,250.00	301,385.00	92,365.00		3,750.00	88,615.00
Muscatine	23,000.00			23,000.00	25,000.00	106,000.00		121,000.00
O'Brien	91,485.75		9,483.75	82,002.00	19,291.25			16,000.00
Osceola	194,500.00		2,000.00	192,500.00				
Page	340,180.00			340,180.00	142,950.00			142,950.00

REPORT OF COUNTY ENGINEERS

Palo Alto	144,000.00	9,500.00	134,500.00	139,000.00	6,000.00	133,500.00
Plymouth	88,000.00	8,000.00	80,000.00	347,000.00	5,000.00	342,000.00
Pocahontas	515,000.00	48,000.00	467,000.00			
Polk	336,850.00	46,000.00	510,850.00	32,500.00	8,500.00	44,000.00
Pottawattamie	163,000.00	10,000.00	133,000.00	21,500.00		131,500.00
Poweshiek	89,200.00	3,400.00	85,800.00	37,400.00	300.00	37,100.00
Ringgold	128,800.00	9,100.00	119,700.00	57,200.00	3,900.00	53,300.00
Sac	422,000.00	12,000.00	410,000.00	20,000.00		20,000.00
Scott	101,000.00	10,000.00	239,000.00			
Shelby	30,000.00		60,000.00	272,000.00	15,000.00	257,000.00
Sioux	203,500.00	15,000.00	30,000.00	30,000.00		30,000.00
Story	26,382.00	4,283.40	188,500.00	45,166.76	2,616.51	42,550.25
Tama	111,000.00	13,000.00	98,000.00	5,000.00		5,000.00
Taylor	230,500.00	13,000.00	247,500.00			
Union	81,000.00	4,000.00	77,000.00	8,000.00	8,000.00	6,000.00
Van Buren	7,138.00	4,000.00	3,138.00	8,354.71	2,000.00	2,354.71
Wapello				66,000.00	6,000.00	60,000.00
Warren				160,750.00	2,000.00	158,750.00
Washington				17,000.00	17,000.00	60,000.00
Wayne				78,000.00		
Webster				77,000.00	13,000.00	376,000.00
Winnebago				329,000.00		
Winnesiek						
Woodbury						
Worth						
Wright						
Totals	\$ 12,568,330.20	\$ 221,500.00	\$ 867,083.52	\$ 6,997,444.48	\$ 272,031.83	\$ 7,037,444.48

SUMMARY TABLE NO. 24

Total Indebtedness of Counties for County Roads and Bridges January 1, 1928. Annual Report of County Engineers.

County	Bridges					Roads					Total County Road and Bridge Indebtedness
	Outstand- ing Bills	Warrants Issued and Stamped	Warrants Outstand- ing Not Stamped	Bonds Outstanding	Total	Outstand- ing Bills	Warrants Issued and Stamped	Warrants Outstand- ing Not Stamped	Bonds Outstanding	Total	
Adair			\$ 33.40	\$ 52,229.48	\$ 52,262.88			\$ 982.72	\$ 23,270.52	\$ 24,253.24	\$ 76,516.12
Adams				74,000.00	74,000.00						74,000.00
Allamakee				111,775.95	111,775.95				14,638.30	14,638.30	126,414.25
Appanoose											
Audubon	\$ 400.00			146,900.00	147,300.00	\$ 600.00		15.00		615.00	147,915.00
Benton				211,000.00	211,000.00				209,400.00	209,400.00	420,400.00
Black Hawk	925.00			115,000.00	115,925.00	4,644.00				4,644.00	120,569.00
Boone	5,039.00		80.75	190,000.00	196,110.75	13,000.00		35.50	291,700.00	304,735.50	499,846.25
Bremer			586.69	18,033.60	18,620.29						18,620.29
Buchanan				17,000.00	17,000.00				17,000.00	17,000.00	34,000.00
Buena Vista				259,000.00	259,000.00				255,500.00	255,500.00	514,500.00
Butler	3,488.04		1,520.16	12,500.00	17,508.20	1,039.95		1,126.42		2,166.37	19,674.57
Calhoun				45,000.00	45,000.00				245,000.00	245,000.00	290,000.00
Carroll				40,000.00	40,000.00						40,000.00
Cass			865.02	170,000.00	170,865.02			5,442.27	52,000.00	57,442.27	228,307.29
Cedar									125,000.00	125,000.00	125,000.00
Cerro Gordo		\$ 6,000.00		54,000.00	60,000.00	10,192.25	\$ 4,407.75		25,820.00	40,420.00	100,420.00
Cherokee			1,193.30	354,988.08	356,181.38			558.77	72,011.92	72,570.69	428,752.07
Chickasaw			194.60	147,500.00	147,694.60			188.80		188.80	147,883.40
Clarke				107,132.18	107,132.18				88,236.02	88,236.02	195,368.20
Clay			308.91	152,500.00	152,808.91		57,888.20	84.00	225,000.00	292,972.20	445,781.11
Clayton											
Clinton	8,300.00		11,516.78	87,000.00	106,816.78	8,000.00	6,881.21		26,000.00	40,881.21	147,697.99
Crawford	2,000.00		962.45	494,000.00	496,962.45	1,000.00		838.29	321,000.00	322,838.29	819,800.74
Dallas			40.80	185,040.80	185,040.80				162,000.00	162,000.00	347,040.80
Davis				145,500.00	145,500.00						145,500.00
Decatur			212.26	151,800.00	152,012.26			205.19	35,500.00	35,705.19	187,717.45
Delaware	70.00		7,503.00	71,600.00	79,173.00	2,084.00		3.00	25,400.00	27,487.00	106,660.00
Des Moines	100.00				100.00	100.00				100.00	200.00
Dickinson											
Dubuque	300.00		2,004.39	186,000.00	188,294.39			15,670.93		15,670.93	204,965.32
Emmet								15.95	147,220.00	147,235.95	147,235.95
Payette	1,300.00		1,133.53	99,000.00	101,233.53	3,500.00		1,259.33	40,000.00	44,759.33	146,002.86
Floyd			1,679.29		1,679.29	598.83		873.96		1,400.79	3,080.08

Franklin									285,500.00	285,500.00	285,500.00
Fremont	50.00			334,500.00	334,550.00	150.00				150.00	334,700.00
Greene				339,000.00	339,000.00		15,249.98		71,000.00	86,249.98	365,249.98
Grundy				364,000.00	364,000.00						364,000.00
Guthrie		472.33		183,916.91	184,389.24				52,083.09	52,083.09	236,472.33
Hamilton			116.47	15,000.00	15,116.47			451.67	221,000.00	221,451.67	236,568.14
Hancock						5,000.00				5,000.00	5,000.00
Hardin	5,000.00			193,858.25	198,858.25	11,000.00			147,140.47	158,140.47	356,998.72
Harrison				118,000.00	118,000.00				25,000.00	25,000.00	143,000.00
Henry			81.14		81.14			133.87		133.87	215.01
Howard			5.65	5,800.00	5,805.65		11,114.03	11,499.08	20,700.00	43,313.71	49,119.36
Humboldt	392.78			46,000.00	46,392.78	2,306.29			82,495.44	84,801.73	131,234.51
Ida	1,021.00			141,000.00	142,021.00	532.00			27,000.00	27,532.00	169,553.00
Iowa				12,607.85	12,607.85				56,785.00	56,785.00	69,392.85
Jackson				135,000.00	135,000.00						135,000.00
Jasper	3,000.00		4,000.00	305,000.00	312,000.00	3,000.00			173,000.00	176,000.00	488,000.00
Jefferson	59.49		926.06	52,151.91	53,137.46	61.19		906.11	30,468.00	31,525.30	84,662.76
Johnson			1,070.01	83,931.30	85,001.40			1,622.84	247,000.00	248,622.84	333,624.24
Jones	16,126.00			41,445.00	57,571.00	14,929.00			11,555.00	26,484.00	84,055.00
Keokuk	1,482.61				1,482.61	5,437.50				5,437.50	6,920.11
Kossuth	5,000.00			98,500.00	103,500.00	6,000.00			358,000.00	364,000.00	467,500.00
Lee			533.30	18,408.86	18,942.16		6,000.00	3,358.11		9,358.11	28,300.27
Linn			571.42	85,000.00	85,571.42			861.81	142,000.00	142,861.81	228,433.23
Louis			4.50	44,121.44	44,125.94						44,125.94
Lucas			681.30	195,100.00	195,781.30			112.03	65,000.00	65,112.03	360,893.33
Lyon	150.00		183.86	74,322.14	74,656.00	1,826.43		153.81	13,677.86	15,658.10	90,314.10
Madison				48,558.41	48,558.41				36,403.33	36,403.33	84,961.74
Mahaska	42.37		3,730.23	105,421.64	109,194.24	570.55			36,959.19	37,529.74	146,723.98
Marion	1,000.00			280,000.00	281,000.00	1,000.00			50,000.00	51,000.00	332,000.00
Marshall				485,000.00	485,000.00				295,000.00	295,000.00	780,000.00
Mills			212.87	219,225.00	219,437.87			170.53	165,464.52	165,635.05	385,072.92
Mitchell				182,316.00	182,316.00				43,714.00	43,714.00	226,030.00
Monona				9,000.00	9,000.00				9,000.00	9,000.00	18,000.00
Monroe			60.00	17,000.00	17,060.00			145.91	133,000.00	133,145.91	150,205.91
Montgomery			3,251.78	301,385.00	304,636.78			238.53	88,615.00	88,853.53	393,490.31
Muscataine	1,168.08			23,000.00	24,168.08	7,982.23			121,000.00	128,982.23	153,150.31
O'Brien	300.00			82,000.00	82,300.00	12,000.00		1,010.00	16,000.00	29,010.00	111,310.00
Osceola				192,500.00	192,500.00						192,500.00
Page				340,180.00	340,180.00				142,950.00	142,950.00	483,130.00
Palo Alto	2,452.70			134,500.00	136,952.70	14,694.30		1,379.43	193,000.00	209,073.93	346,026.63
Plymouth	2,047.00				2,047.00	8,285.00				8,285.00	10,332.00
Pocahontas	10,600.00		780.00	80,000.00	91,380.00	2,000.00		1,679.79	342,000.00	345,679.79	437,059.79
Polk	2,000.00		27,377.73	467,000.00	566,377.73	1,000.00		7,497.00		8,497.00	564,874.73
Pottawattamie				510,850.00	510,850.00				44,000.00	44,000.00	554,850.00
Poweshiek				153,000.00	153,000.00				131,500.00	131,500.00	284,500.00
Ringgold			1,258.11	85,800.00	87,058.11	3,048.41		904.10	27,100.00	31,052.51	118,110.62
Sac				119,700.00	119,700.00				53,300.00	53,300.00	173,000.00
Scott			31.62	410,000.00	410,031.62			255.35	20,600.00	20,855.35	430,886.97
Shelby	3,827.24		13,143.37	239,000.00	255,970.61						255,970.61

SUMMARY TABLE NO. 24—(Continued)

County	Bridges				Roads				Total County Road and Bridge Indebtedness		
	Outstand- ing Bills	Warrants Issued and Stamped	Warrants Outstand- ing Not Stamped	Bonds Outstanding	Total	Outstand- ing Bills	Warrants Issued and Stamped	Warrants Outstand- ing Not Stamped		Bonds Outstanding	Total
Sioux		46,641.54	20,000.00	60,000.00	126,641.54						126,641.54
Story	421.69			30,000.00	30,421.69	3,419.22			257,000.00	260,419.22	260,840.91
Tama		37,195.85		188,500.00	225,695.85				20,000.00	47,740.85	273,436.71
Taylor				21,998.00	21,998.00				42,550.25	42,550.25	64,548.85
Union				98,000.00	98,000.00				5,000.00	5,000.00	103,000.00
Van Buren											
Wapello				247,500.00	247,500.00						247,500.00
Warren	1,075.93				1,075.93	940.81				940.81	2,016.74
Washington				77,000.00	77,000.00				6,000.00	6,000.00	83,000.00
Wayne				3,138.99	3,138.99				2,354.71	2,354.71	5,493.70
Webster									66,000.00	66,000.00	66,000.00
Winnebago									158,700.00	158,700.00	158,700.00
Winneshiek			87.23		87.23			3,929.81		3,929.81	4,017.04
Woodbury			1,348.50		1,348.50			648.57		648.57	1,509.07
Worth	1,000.00		2,777.82	78,000.00	81,777.82	10,000.00		22.77	60,000.00	70,022.57	2,800.50
Wright				77,000.00	77,000.00				376,000.00	376,000.00	453,000.00
Totals	\$80,029.93	\$103,453.09	\$159,714.83	\$11,921,846.08	\$12,265,044.53	\$159,990.25	\$129,282.03	\$64,362.85	\$7,395,412.02	\$7,749,017.75	\$20,014,002.28

SUMMARY TABLE NO. 25

Classification of Township Road Work—Annual Report of County Engineers.

County	No. of Twp. in County	No. Twp. Report- ing	Construction	Maintenance	Special Cases (Railroad) Crossings	Total
Adair	18	15	\$ 1,014.70	\$ 54,685.46		\$ 55,700.16
Adams	12	12	27.83	48,166.07		48,193.90
Allamakee	18	7		27,504.96		27,504.96
Appanoose	17	13		45,688.74		45,688.74
Audubon	12	12	9,235.16	49,297.59		58,532.75
Beaton	20	16		90,766.00		90,766.00
Black Hawk	18	18	20,613.73	70,929.88		91,543.61
Boone	17	16	90,939.35	46,040.29	\$ 9,692.60	155,672.31
Bremmer	14	7	10,082.88	22,937.24		33,020.12
Buchanan	16	16	39,663.61	42,133.07		81,796.68
Buena Vista	17	12	77,108.74	24,116.78		101,225.52
Butler	16	16	3,239.54	81,529.93		84,769.47
Calhoun	16	16	54,301.66	62,930.17		117,231.83
Carroll	16	16	38,537.43	63,175.31	268.96	101,981.70
Cass	16	8		34,717.67		34,717.67
Cedar	17	14		62,294.25		62,294.25
Cerro Gordo	16	16	28,000.81	91,009.07		119,009.88
Cherokee	16	15	7,991.03	52,519.86	8,463.71	68,974.60
Chickasaw	12	10	20,986.11	44,300.72	8,068.62	73,355.45
Clarke	12	10		44,344.46		44,344.46
Clay	16	14	52,409.25	35,164.94		87,574.19
Clayton	22	14		67,784.49		67,784.49
Clinton	50	16	2,109.17	87,832.11		89,941.28
Crawford	20	15		66,013.08		66,013.08
Dallas	16	16	90,903.51	82,221.36		173,124.87
Davis	15	15		63,998.11		63,998.11
Decatur	16	7		22,405.60	1,029.21	23,434.81
Delaware	16	16		77,534.16		77,534.16
Des Moines	13	13	8,136.67	43,414.63		51,551.30
Dickinson	12	9	12,425.54	36,478.58		48,904.12
Dubuque	17	17		81,616.62		81,616.62
Emmet	12	11	59,835.28	40,424.38		100,259.66
Fayette	20	15		82,077.40		82,077.40
Floyd	12	12	46,820.03	38,917.00	1,144.00	86,881.03
Franklin	16	14	25,429.98	54,422.17		79,852.15
Fremont	13	13		65,831.05		65,831.05
Greene	15	15	82,774.90	80,774.89		163,549.79
Grundy	14	14	16,606.04	51,039.29		67,645.33
Guthrie	17	17	14,491.33	67,143.59	2,050.15	83,685.07
Hamilton	16	16	88,006.95	16,063.35		104,070.30
Hancock	16	14	26,450.00	57,220.55		83,670.55
Hardin	15	14	31,458.91	47,318.45		78,777.36
Harrison	20	20	7,648.30	79,950.00		87,598.30
Henry	12	10		46,163.25		46,163.25
Howard	12	11	9,336.40	39,468.82		48,805.22
Humboldt	12	12	68,425.60	31,541.81		99,967.41
Ida	12	12	1,838.23	64,283.30		66,121.53
Iowa	16	12		60,840.93		60,840.93
Jackson	18	15	8,159.02	58,996.03		67,155.05
Jasper	19	10	7,319.50	51,183.23		58,502.73
Jefferson	12	12		76,505.06		76,505.06
Johnson	21	14	6,978.50	62,409.91		69,388.41
Jones	16	11	15,356.28	50,488.50		65,844.78
Keokuk	17	17		91,481.73		91,481.73
Kossuth	28	15	37,410.31	68,111.21		105,521.52
Lee	15	14		71,803.32		71,803.32
Linn	20	20	60,699.49	94,566.68		155,266.17
Louis	12	8		36,159.40		36,159.40
Lucas	12	12		57,078.27		57,078.27
Lyon	18	18	3,927.27	47,425.80		51,353.07
Madison	16	15	11,451.01	60,111.84		71,562.85
Mahaska	18	18	13,410.41	74,539.54	4,762.79	92,712.74
Marion	15	13		100,167.82		100,167.82
Marshall	18	13	18,754.06	41,943.00		60,697.06
Mills	13	13		55,086.16	1,509.94	56,596.10
Mitchell	16	13		54,687.14		54,687.14
Monona	19	10		73,211.98	4,646.64	77,858.62
Monroe	12	11		44,081.93		44,081.93
Montgomery	12	12	7,824.54	40,280.01		48,104.55

SUMMARY TABLE NO. 25—Continued

County	No. of Twp. in County	No. Twp. Report- ing	Construction	Maintenance	Special Cases (Railroad) Crossings	Total
Muscatine	14	14	12,116.33	44,170.15	3,320.09	59,606.57
O'Brien	16	16	24,591.22	55,232.01		79,823.23
Osceola	12	12	13,119.96	40,337.75		53,457.71
Page	16	13		55,290.03		55,290.03
Palo Alto	16	11	31,175.40	31,644.98	465.24	63,285.62
Plymouth	24	15		76,953.10		76,953.10
Pocahontas	19	17	55,877.53	41,867.95		100,745.48
Polk	19	11	34,744.13	34,744.13		69,488.26
Pottawattamie	29	14		86,309.82		86,309.82
Poweshiek	16	16	14,527.21	90,576.38		105,103.59
Ringgold	17	12		48,711.73		48,711.73
Sac	16	16	51,608.30	54,932.57		106,540.87
Scott	15	15		73,034.42	302.13	73,336.55
Shelby	16	16		77,302.34	15,652.01	92,954.35
Sioux	23	22	5,010.05	92,194.39		97,204.44
Story	16	15	49,000.00	54,758.59		103,758.59
Tama	21	19		100,583.08		100,583.08
Taylor	17	15	1,532.27	51,353.93		52,886.20
Union	12	7		33,001.03		33,001.03
Van Buren	14	14		52,166.78		52,166.78
Wapello	14	14		83,034.27		83,034.27
Warren	16	12		68,288.51		68,288.51
Washington	15	15		98,561.34		98,561.34
Wayne	16	14		51,478.00		51,478.00
Webster	23	20	129,674.69	24,015.00		153,689.69
Winnebago	12	12		79,738.77		79,738.77
Winneblesh	20	11		64,383.57		64,383.57
Woodbury	23	18	12,299.55	79,519.55		91,819.10
Worth	12	12	24,808.77	24,808.76	4,805.28	54,422.81
Wright	16	14	83,344.13	10,615.16		93,959.29
Total reported	1,611	1,374	\$1,793,576.09	\$5,738,563.46	\$ 60,162.15	\$ 7,592,241.70
Not reported, estimated		237	309,372.69	989,839.98	11,411.55	1,310,624.22
Grand Totals	1,611	1,611	\$2,102,948.78	\$6,728,403.44	\$ 71,573.70	\$ 8,902,865.92

SUMMARY TABLE NO. 26

Progress Condition Report—Township Roads—Annual Report of
County Engineers.

County	Construction Completed 1927		Condition of Township Road System January 1, 1928			
	Built to Permanent Grade	Gravel Macadam or Sand Clay	Not Built	Permanent Grade Not Surfaced	Gravel Macadam or Sand Clay	Total Miles in Township System
Adair			906.25			906.25
Adams			661.40			661.40
Allamakee			857.00			857.00
Appanoose			745.00			745.00
Audubon			864.00			864.00
Benton			1,005.00			1,005.00
Black Hawk		23.00	746.16		42.50	788.66
Boone	58.00	46.00	618.10	24.00	234.00	976.10
Bremer	14.00	5.50	603.50	18.50	56.00	678.00
Buchanan		25.25	824.00		25.25	849.25
Buena Vista	20.00	57.00	658.00	20.00	252.00	980.00
Butler			874.12			874.12
Calhoun	80.00	80.00	601.00	15.00	141.00	847.00
Carroll	55.00	48.00	721.00	55.00	104.00	880.00
Cass	.50		902.25	.50		902.75
Cedar			863.80			863.80
Cerro Gordo	8.00	15.50	867.00	6.00	30.00	903.00
Cherokee			870.25			870.25
Chickasaw	16.00	2.50	786.00	8.50	12.50	807.00
Clarke			785.00			785.00
Clay	45.00	6.75	506.75	45.00	231.25	828.00
Clayton			1,012.50			1,012.50
Clinton			925.22	8.30	10.50	944.02
Crawford			1,270.00			1,270.00
Dallas	54.60	40.00	572.71	14.00	234.79	821.50
Davis			788.00			788.00
Decatur			760.97			760.97
Delaware			708.50		6.50	715.00
Des Moines			675.00			675.00
Dickinson			615.50		24.50	640.00
Dubuque			813.95			813.95
Emmet	35.00	32.50	402.00	10.00	118.00	560.00
Payette		15.30	847.20		201.20	1,048.40
Plymouth	31.00	9.50	607.25	31.00	39.50	707.75
Franklin	21.25	13.50	945.00	7.75	47.25	1,000.00
Fremont			735.75			735.75
Greene		45.00	756.00		200.00	956.00
Grundy	.25	4.25	732.50		5.50	738.00
Guthrie		3.00	905.00			905.00
Hamilton	2.00	31.75	742.70	3.00	77.75	823.45
Hancock		20.00	838.00		20.00	858.00
Hardin		47.00	803.15		9.00	812.15
Harrison			1,070.00			1,070.00
Henry			647.00			647.00
Howard			636.50		30.00	666.50
Humboldt	37.25	25.10	469.50	12.15	93.35	575.00
Ida	1.00		763.00	1.00	5.00	769.00
Iowa			920.00			920.00
Jackson			886.00			886.00
Jasper		7.00	1,143.00		7.00	1,150.00
Jefferson			922.00			922.00
Johnson			919.75			919.75
Jones			795.00			795.00
Keokuk			919.75			919.75
Kossuth	36.00	32.00	1,292.00	36.00	174.00	1,502.00
Lee			645.25			645.25
Linn	29.70	31.50	1,086.00	14.70	69.50	1,190.20
Louisa			543.00			543.00
Lucas			646.00			646.00
Lyon	6.00	4.00	881.00	3.00	4.00	888.00
Madison			861.00			861.00
Mahaska		16.25	915.25		17.75	933.00
Marion			806.10			806.10
Marshall	2.00	19.54	756.20		52.80	846.00
Mills			633.50			633.50
Mitchell			654.50		1.50	656.00

SUMMARY TABLE NO. 26—Continued

County	Construction Completed 1927		Condition of Township Road System January 1, 1928			
	Built to Permanent Grade	Gravel Macadam or Sand Clay	Not Built	Permanent Grade Not Surfaced	Gravel Macadam or Sand Clay	Total Miles in Township System
Monona			1,006.75			1,006.75
Monroe			558.25			558.25
Montgomery			685.38			685.38
Muscatine	1.50	5.50	507.21	.75	24.21	592.17
O'Brien	19.00	4.00	878.87	17.00	24.13	929.00
Osceola			645.40			645.40
Page			829.00			829.00
Palo Alto	1.00	26.00	710.00	1.00	73.25	784.25
Plymouth			1,338.50			1,338.50
Pocahontas		59.50	743.00	2.00	182.00	925.00
Polk			900.00			900.00
Pottawattamie			1,440.50			1,440.50
Poweshiek			909.00			909.00
Ringgold			850.50			850.50
Sac	21.60	33.50	872.50	7.00	81.50	961.00
Scott			500.40		5.00	505.40
Shelby			809.00			809.00
Sioux	4.70		1,200.50	7.50	4.00	1,212.00
Story		44.00	605.50		145.50	751.00
Tama			900.40			900.40
Taylor			900.00			900.00
Union			665.25			665.25
Van Buren			728.16			728.16
Wapello			670.00			670.00
Warren			904.00			904.00
Washington			876.50			876.50
Wayne			760.00			760.00
Webster		59.00	780.63		175.25	955.88
Winnebago	1.00		614.00	1.00		615.00
Winneshiek			920.57			920.57
Woodbury			1,232.50			1,232.50
Worth		27.00	526.36		65.50	591.86
Wright	44.50	36.50	738.25	8.00	55.75	802.00
Totals	642.85	1,009.29	80,872.73	377.65	3,473.98	84,724.36

SUMMARY TABLE NO. 27—PART I
Inventory of equipment and Machinery Showing Estimated Value January 1, 1928—Owned by the County—Annual Report of County Engineers.

County	Tractors Estimated		Automobiles Estimated		Snow Plows Estimated		Concrete Mixers Estimated		Heavy Graders Estimated		Patrol Graders Estimated		Planers Estimated		Maintainers Estimated	
	No.	Value	No.	Value	No.	Value	No.	Value	No.	Value	No.	Value	No.	Value	No.	Value
Adair	2	5,500	2	900	3	600	1	500	4	2,000	23	2,350	2	200	2	375
Adams	1	1,500	2	1,150	1	400	1	30	2	800	18	1,000	2	200	7	75
Allamakee	3	8,000	3	1,375					4	2,000	12	2,250				
Appanoose	1	5,500							2	3,500	8	1,500			21	2,535
Audubon	1	1,200							1	1,200	16	1,000			2	10
Benton	3	5,000	4	1,550					1	1,400	7	1,380	1	175	6	188
Black Hawk	2	5,800			1	15	1	300	3	1,750	9	800			13	1,300
Boone	5	1,050	3	675			1	300	3	1,750	18	1,070	3	125	4	400
Bremer	1	1,000	1	300			1	300	2	500	10	3,540	2	300	2	115
Buchanan	1	3,000					1	600	2	1,000	8	650			3	225
Boona Vista	1	900					4	1,075	1	1,000	7	1,300			1	30
Butler	5	2,800									3	400			1	200
Calhoun							1	50		50	17	1,305			13	1,300
Carroll	2	4,000	1	75			1	20	1	50	10	1,000			1	400
Cass	1	1,500							5	800	10	1,000			18	200
Cedar	3	80					3	1,000			10	1,000			6	300
Cerro Gordo	3	700									10	1,000			3	300
Cherokee	3	4,350					1	75			29	2,100			3	1,800
Chickasaw	3	3,500					1	175			23	2,300			2	400
Clarke	1	3,000									16	2,300				
Clay	2	1,100									23	1,650			2	60
Clayton							1				20	1,750				
Clinton	4	10,100									28	1,800			2	90
Crawford	2	3,000									17	1,300				
Crawford	2	9,500									17	1,300			7	1,200
Dallas	4	9,500					1	50			5	300			5	1,915
Davis	3	6,000					2	300			3	300			3	50
Decatur	3	2,500					1	250			22	1,300			23	200
Delaware	2	1,500					1				19	1,000			1	100
Des Moines	1	1,000					2	700			2	405			3	300
Dickinson	4	1,350					1	75			7	775			8	555
Dubuque	3	2,800									11	775			1	1,600
Emmet							1				12	540			2	250
Fayette							4	300			22	1,400			7	300
Floyd	6	9,400					2	1,000			11	1,100			3	
Franklin	1	1,000					1	100			15	2,300				
Fremont	2	500					2	175			6	500			7	1,100

SUMMARY TABLE NO. 27—PART I—Continued

County	Tractors Estimated		Trucks Estimated		Automobiles Estimated		Snow Plows Estimated		Concrete Mixers Estimated		Heavy Graders Estimated		Patrol Graders Estimated		Planers Estimated		Maintainers Estimated	
	No.	Value	No.	Value	No.	Value	No.	Value	No.	Value	No.	Value	No.	Value	No.	Value	No.	Value
Greene	2	1,250	1	225							1	650	9	700	1	10	2	250
Grundy	1	4,500	1	200							1	100			1	75		
Guthrie	2	5,000									1	300	6	940			10	2,400
Hamilton	1	4,000	3	2,150							5	1,800	9	475			2	50
Hancock	1	3,500	2	1,000							1	1,300	13	750			5	900
Hardin	2	7,000	8	9,100					2	200	4	3,000	11	1,870				
Harrison	2	7,800	2	1,100							2	2,100	5	100			20	4,620
Henry	2	3,300	5	5,400	2	200					2	1,500	1	1,800			1	500
Howard	1	1,500	1	175					1	10	2	1,000	11	715				
Humboldt													10	1,100				
Ida	2	1,050	3	950			1	400	2	100	3	800	14	5,490	1	275	7	325
Iowa	5	11,650	3	800					1	500	5	3,900	27	4,515			7	1,175
Jackson	2	7,500	2	900	6	1,025	1	1,950			4	4,650	14	1,300	1	195	1	500
Jasper	11	8,700	5	1,350			1	230			8	2,520	6	450			8	940
Jefferson	5	5,600	2	1,400	1	570			2	800	3	700			4	475		
Johnson	1	500	1	700	7	1,000	1	1,500	1	350			23	4,500	7	200	6	400
Jones	4	4,100									3	1,250	16	1,275	1	50	4	475
Keokuk	2	5,950	1	3,420	2	430					3	2,225	6	450				
Kossuth	6	12,000	1	350			2	3,000			3	3,100	8	650			4	3,000
Lee			8	2,450					3	1,325	2	1,300	10	750			1	25
Linn	6	12,000			1	100	1	2,000	1	500	5	3,450	7	1,275			1	100
Louisa			4	1,320					1	300	3	1,000	13	1,585				
Lucas			2	1,150					1	175	1	900	30	2,900				
Lyon	1	100	1	1,000					2	200	1	250	13	3,600				
Madison	3	5,550	2	1,700			1	460	1	400	2	1,350	1	150			1	200
Mahaska	10	10,350	1	600	3	100	2	60	1	60	2	1,500	14	1,725	3	280	5	600
Marion	1	2,000									3	3,100						
Marshall	1	4,400	1	150	3	125			3	45	2	1,000	2	500			11	940
Mills	4	5,100	2	800									11	975			11	550
Mitchell	1	2,500	1	450					3	600	2	600	10	475	2	550	2	1,000
Monona	3	3,750			1	25					3	1,500	10	900			3	500
Monroe	1	4,200	1	200	1	400					2	2,300	18	1,675	2	100		
Montgomery	4	9,250							3	585	1	1,100	5	340			10	1,500
Muscatine	3	2,500	1	600			1	500			3	600	11	2,940			3	100
O'Brien	4	2,775	2	600	1	300			2	500	3	1,200	7	5,000			1	100
Osceola											1	1,400	17	1,225			3	25
Page	4	5,500	4	1,850							3	1,700	3	300			15	1,350
Palo Alto	2	100									1	100	19	800	1	100	1	20
Plymouth	1	1,500	6	1,700			1	1,500	3	400	3	600	20	4,900			14	700
Pocahontas	1	600	5	2,000					1	100	1	200	16	2,810	1	250	2	50
Polk	4	2,200							4	600	3	900	49	1,575			2	115
Pottawattamie	1	5,300	1	400	1	100	1	500			1	900	3	200			61	6,400
Poweshiek	2	2,700							1	10	4	1,625	10	110	1	150	1	4,000
Ringgold																		
Sac	1	2,000	2	1,100	2	100					1	200	6	155			7	1,000
Scott	4	5,750	6	2,350	3	250			2	100			13	1,500	1	50	4	600
Shelby	3	12,000									1	1,600	8	2,200			43	4,900
Sioux	15	27,800	6	9,250	8	625	2	1,550			6	1,700	6	4,545	2	500	6	700
Story	5	8,050	2	350	1	20					3	800	12	610			6	1,500
Tama	4	4,000									3	390	13	3,580			1	225
Taylor	4	5,000	7	1,500					2	250	4	2,700	21	1,425				
Union	2	6,300											1	100	7	1,100	2	225
Van Buren	4	10,750	3	2,700					2	375	4	3,200	6	600			64	1,000
Wapello	4	4,500	3	1,500	1	300			2	300	2	700	13	1,650			8	2,600
Warren			3	1,900					3	25	2	2,250	9	600				
Washington	4	12,600			3	500			1	90	1	700	13	6,000	2	400		
Wayne	3	1,825	3	550			1	25	1	150	1	250	30	1,700	12	50		
Webster	5	6,850	13	5,125			1	550			3	2,500	13	750	2	125	7	1,250
Winnebago	1	2,000									14	2,375	24	1,800	1	90	4	120
Winneshiek	3	4,450							4	25	2	700	16	1,820			4	300
Woodbury	5	9,000	10	8,100	1	50	1	300	3	350	7	2,500	12	910	1	100	11	2,625
Worth	2	650							1	400	1	1,500	7	675				
Wright	6	6,430	5	2,500							2	350	18	1,310	1	50	1	1,605
Totals	300	\$421,450	224	\$121,730	62	\$ 10,345	33	\$ 23,800	90	\$ 16,780	230	\$124,370	1,193	\$128,815	78	\$ 7,475	556	\$ 71,450

SUMMARY TABLE NO. 27—PART II

Inventory of Machinery and Equipment Showing Estimated Value January 1, 1928—Owned by Counties—Annual Report of County Engineers.

County	Pile Drivers Estimated		Wheeled Scrapers Estimated		Sllp Scrapers Estimated		Draggs Estimated		Fresnoes Estimated		Plows Estimated		Camp Outfits Estimated		Tools and Miscel- laneous Esti- mated Amount	Total Esti- mated Value
	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount		
Adair	2	\$ 405	11	\$ 600	31	\$ 100	70	\$ 000			12	\$ 178	7	\$ 840	\$ 7,131	\$ 19,349
Adams	1	50	2	750			20	75	5	20	4	10			105	7,335
Allamakee	2	40	4	50			33	200							4,090	15,110
Appanoose	1	50	9	135	15	75			2	50	6	30	5	500	5,360	17,325
Audubon	2	730	7	85	6	35							2	180	178	9,943
Benton			22	800	18	95			10	125	4	25			1,616	13,101
Black Hawk			6	80	5	48									443	11,114
Boone	1	50											2	50	358	4,108
Bremer	1	40	5	10	13	40	18	60							1,000	6,900
Buchanan	1	50	9	45	12	25	16	45	4	35	4	20	3	65	775	6,605
Buena Vista					10	10	3	25					2	365	306	8,101
Butler	2	200	23	200	27	100	23	50	7	75	11	75	2	175	2,082	9,232
Calhoun			2	40			1	20	3	20	3	30			175	6,105
Carroll	1	50	3	30			1	50			2	40			1,000	7,195
Cass			2	130	10	60									1,000	4,985
Cedar			5	30	18	80	29	170	8	65	5	50			1,000	3,245
Cerro Gordo			11	150	5	25					2	20			460	7,805
Cherokee	2	585	3	75	14	90	25	300	8	100	4	20			1,225	11,945
Chickasaw	2	500	10	50	18	65	12	500	5	100	3	40	2	200	3,230	12,690
Clarke	1	75	6	75	12	85					4	10	4	100	3,100	11,895
Clay	1	50	1	5	7	25	12	50			1	5			500	4,215
Clayton			10	200											300	17,730
Clinton							121	600							500	8,075
Crawford	1	180			20	20	40	150	16	270					350	17,420
Dallas	2	250					6	50							1,680	13,545
Davis	1	25			8	50	31	320	3	50	2	10			400	10,405
Decatur			9	70	32	135	18	150	18	175			2	75	385	8,050
Delaware	1	100	4	50	18	125					5	30			175	3,305
Des Moines					6	30	10	50			4	40			7,855	11,880
Dickinson			5	50											500	4,280
Dubuque	1	200	2	25			25	250							2,825	15,900
Emmet	1	60													500	1,460
Fayette	2	520	26	2,120			20	50			4	14	6	1,850	8,735	34,290

Floyd	1	300	16	440	16	40	23	90	4	37	9	60	2	250	1,060	6,285
Franklin			2	100			5	90			2	10			1,200	9,900
Premont					15	80	30	300	3	70	6	20			500	3,305
Greene	1	50	6	50	6	23	3	15	6	75	3	35			500	3,833
Grundy			6	75			53	250							500	5,700
Guthrie					3	40			12	145	1	20			2,550	11,305
Hamilton															2,175	10,650
Hancock	1	140			7	20	30	240	6	60	4	40			500	8,410
Hardin	1	60	3	50	2	50			3	50			2	200	2,500	24,080
Harrison	1	50	3	15	23	210	48	162			1	8	1	140	330	16,605
Henry	1	300													2,000	15,000
Howard	1	135	10	200	12	60					2	25	1	50	1,500	5,370
Humboldt							24	100							500	1,700
Ida	2	75	10	35	9	20	20	60	10	110			4	250	650	10,500
Iowa	1	160	11	660	18	125	23	115			4	15			1,000	24,555
Jackson	2	350	8	1,700	20	200	25	250			7	140	2	610	2,725	23,925
Jasper	1	25			10	60	10	30			4	10	4	100	500	14,975
Jefferson	1	100											1	50	4,300	13,905
Johnson	1	150	14	200	22	75	54	300	15	150	4	50	3	75	290	10,440
Jones					15	50	28	150			5	25			500	7,875
Keokuk	1	75	20	900	26	100	50	500			8	800			1,500	16,350
Kossuth	1	200													700	23,000
Lee	2	375	12	300	27	75	37	200	4	40	9	50			7,065	13,955
Linn	1	750	8	55	14	110	37	28	6	50	6	15			1,730	22,083
Louisia	2	160			6	90	50	400					2	300	7,810	12,905
Lucas	1	50	21	800	24	175	33	400	11	140	6	60			1,500	8,250
Lyon	1	100	2	20			10	45							500	5,815
Madison	1	100	6	90	6	90	60	750	3	75	3	70	2	100	900	11,985
Mahaska	1	90	10	175	12	60	30	300	2	15	3	40	2	125	2,585	18,605
Marion	1	50			9	150	50	200	13	200	2	50	4	350	1,000	7,100
Marshall	1	40	5	15	8	37	76	545	1	5	7	21	3	75	500	8,558
Mills			4	25	29	90	9	30	2	25	4	30			1,500	9,125
Mitchell			13	350	27	54			4	60	3	45			2,300	8,884
Monona					8	25	15	50	6	50					500	7,300
Monroe	1	50	4	50	38	268									300	9,543
Montgomery	1	60	8	150	21	100									3,500	16,645
Muscatine	1	500			4	25	27	75	8	45	2	40			3,500	11,425
O'Brien	1	100	8	100	13	110	15	200			5	50	2	200	3,000	14,285
Osceola			4	20	5	20	15	175	6	100					600	3,565
Page	3	450	16	300	20	150	6	50	5	80	8	170	1	75	1,000	12,875
Palo Alto	1	20	8	50					2	10					500	1,700
Plymouth	2	200	7	140	30	120	29	580	13	91	2	15	2	355	2,750	15,881
Pocahontas	1	100			18	90	23	75			8	40			3,825	10,140
Polk			3	50											300	5,740
Pottawattamie	4	250	5	35	35	400							2	180	2,000	16,575
Poweshiek	3	20	8	50	12	20	1	10	2	30	6	25	4	40	500	9,280
Ringgold																
Sac	1	70			6	15			9	100					1,100	5,900
Scott	2	25	2	100	8	40	45	200			2	20			9,240	20,225

SUMMARY TABLE NO. 27—PART II—Continued

County	Pile Drivers Estimated		Wheeled Scrapers Estimated		Slip Scrapers Estimated		Drags Estimated		Fresnos Estimated		Plows Estimated		Camp Outfits Estimated		Tools and Miscellaneous Estimated Amount	Total Estimated Value
	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount		
Shelby						20	150			23	250	4	50		100	21,250
Sioux						3	15								650	47,320
Story	1	50				44	220							1	50	2,500
Tama						12	95			18	115	9	75	1	50	13,915
Taylor						8	340									9,703
Union	1	150				15	750									11,905
Van Buren	1	100														10,100
Wapello																3,550
Warren																22,275
Washington	1	25				5	300									900
Wayne	1	90				6	300									7,910
Webster	1	50														31,175
Winnebago	1	25														5,425
Winneshiek						9	68			14	130	7	100	1	75	18,843
Woodbury																6,730
Worth	1	70				7	100									1,400
Wright	3	300				2	20									8,870
						12	50									2,100
																500
																300
Totals	90	\$ 10,650	527	\$ 15,150	1,102	\$ 5,593	1,861	\$ 13,335	329	\$ 3,068	273	\$ 3,234	106	\$ 10,240	\$ 173,250	\$1,171,917

SUMMARY TABLE NO. 28

Showing Road Mileage of Each County and Total Mileage of the State.

County	Primary System	Secondary System		Total Mileage
		County	Township	
Adair	57.90	114.30	906.25	1,078.45
Adams	35.50	117.04	661.40	813.94
Allamakee	85.90	107.50	857.00	1,050.40
Appanoose	56.80	123.75	745.00	925.55
Audubon	43.30	96.90	864.00	1,004.20
Benton	90.10	155.00	1,065.00	1,310.10
Black Hawk	72.60	124.00	788.66	985.26
Boone	78.00	129.10	876.10	1,083.20
Bremer	72.40	70.24	678.00	820.64
Buchanan	46.00	138.00	849.25	1,033.25
Buena Vista	67.60	132.00	930.00	1,129.60
Butler	70.90	150.50	874.13	1,095.53
Calhoun	73.50	99.30	847.00	1,019.80
Carroll	70.40	133.00	890.00	1,093.40
Cass	71.70	92.50	902.75	1,066.95
Cedar	75.60	90.10	803.80	1,029.50
Cerro Gordo	53.10	118.29	903.00	1,074.39
Cherokee	75.50	134.30	870.25	1,080.05
Chickasaw	45.70	116.00	807.00	968.70
Clarke	45.90	90.00	786.00	921.90
Clay	54.30	134.41	870.00	1,058.71
Clayton	108.50	136.50	1,012.50	1,257.50
Clinton	85.00	129.00	944.02	1,158.02
Crawford	80.10	83.00	1,270.00	1,433.10
Dallas	86.00	134.96	821.50	1,042.46
Davis	47.40	138.00	788.00	974.00
Decatur	53.20	123.68	700.97	877.85
Delaware	58.70	142.20	800.00	1,000.90
Des Moines	38.50	47.75	675.00	761.25
Dickinson	42.80	70.00	640.00	753.40
Dubuque	80.80	91.25	813.95	986.00
Emmet	41.40	63.25	590.00	694.65
Fayette	105.90	123.40	1,048.40	1,277.70
Floyd	67.70	101.30	707.75	876.75
Franklin	42.50	161.75	1,000.00	1,204.25
Fremont	56.20	131.00	735.75	922.95
Greene	72.70	76.00	1,016.00	1,165.00
Grundy	64.20	123.00	738.00	924.20
Guthrie	70.00	126.50	905.00	1,101.50
Hamilton	67.60	151.30	823.45	1,042.35
Hancock	57.90	114.30	858.00	1,030.20
Hardin	67.40	126.40	872.15	1,065.95
Harrison	73.30	105.50	1,070.00	1,248.80
Henry	51.90	111.57	617.00	810.47
Howard	50.90	76.68	606.50	734.08
Humboldt	43.00	110.02	675.00	728.02
Ia	52.80	90.35	769.00	912.15
Iowa	65.70	126.00	920.00	1,111.70
Jackson	75.90	83.00	880.00	1,038.90
Jasper	92.80	108.25	1,150.00	1,411.05
Jefferson	46.00	103.00	932.00	1,081.00
Johnson	73.10	121.88	919.75	1,114.73
Jones	60.70	134.00	795.00	989.70
Keokuk	77.50	107.75	919.75	1,105.00
Kossuth	89.70	196.25	1,502.00	1,787.95
Lee	82.80	95.25	645.25	823.30
Linn	93.80	134.00	1,120.20	1,348.00
Louis	52.60	70.50	543.00	666.10
Lucas	54.70	108.00	646.00	808.70
Lyon	66.20	136.75	888.00	1,090.95
Madison	55.80	131.75	861.00	1,048.55
Mahaska	84.00	89.70	933.00	1,106.70
Marion	90.30	109.85	806.10	1,006.25
Marshall	49.30	170.89	846.00	1,066.19
Mills	48.30	191.50	633.50	773.30
Mitchell	69.00	104.50	656.00	829.50
Monona	67.60	119.40	1,006.75	1,193.75
Monroe	67.60	122.75	558.25	748.60
Montgomery	53.40	83.75	695.38	832.53
Muscatine	92.90	57.63	592.17	742.70
O'Brien	73.00	114.00	920.00	1,107.00

SUMMARY TABLE NO. 28—Continued

County	Primary System	Secondary System		Total Mileage
		County	Township	
Osceola.....	42.80	92.80	645.40	781.00
Page.....	66.90	145.25	829.00	1,041.15
Palo Alto.....	46.80	149.00	784.25	980.05
Plymouth.....	116.60	119.75	1,310.50	1,536.85
Pocahontas.....	65.50	126.00	921.00	1,116.50
Polk.....	91.40	246.06	900.00	1,237.46
Pottawattamie.....	120.70	232.00	1,440.50	1,793.20
Poweshiek.....	67.20	132.00	969.00	1,168.20
Ringgold.....	52.20	157.00	850.50	1,059.70
Sac.....	91.20	79.17	961.00	1,131.37
Scott.....	82.80	86.79	595.40	764.99
Shelby.....	46.50	116.70	899.00	1,062.20
Sioux.....	73.20	173.25	1,212.00	1,458.45
Story.....	66.10	144.50	841.00	1,051.60
Tama.....	60.90	181.75	903.40	1,245.05
Taylor.....	49.50	157.50	900.00	1,107.00
Union.....	51.70	107.00	665.25	823.95
Van Buren.....	48.30	105.75	728.18	882.23
Wapello.....	43.10	120.25	670.00	833.35
Warren.....	81.30	109.00	994.00	1,184.30
Washington.....	86.50	102.84	876.50	1,065.84
Wayne.....	58.90	140.75	760.00	959.65
Webster.....	88.90	137.50	955.88	1,182.28
Winnebago.....	49.30	80.30	615.00	744.60
Winneshiek.....	82.40	118.30	920.57	1,121.27
Woodbury.....	117.90	122.04	1,232.50	1,472.44
Worth.....	61.10	54.00	591.86	706.96
Wright.....	63.20	139.50	802.00	1,004.70
Totals.....	6,665.40	11,831.59	84,724.36	103,221.35

INDEX

	Page
Part I. General Work of the Commission.....	3
Part II. Summary of the County Engineers' Reports.....	77

CHAPTERS

Chapter 1—Summary of Commission Work.....	2
Chapter 2—Financial Statement	13
(Following Chapters Omitted From Printed Copy of Report.)	
Chapter 3—Administration Department.....	
Chapter 4—Department of Road Design.....	
Chapter 5—Construction Department.....	
Chapter 6—Maintenance Department.....	
Chapter 7—Work for Other State Departments.....	
Chapter 8—Department of Materials and Tests.....	

SCHEDULES

CHAPTER II. FINANCIAL STATEMENT

Schedule No. 1—Itemized Statement of Receipts and Disbursements.....	15
Schedule No. 2—Federal Aid Engineering Fund Statement.....	23
Schedule No. 3—Primary Road Fund Allocated to Counties to July 24, 1927	24
Schedule No. 4—Primary Road Fund Receipts and Expenditures, July 4 to November 30, 1927.....	26
Schedule No. 5—Primary Road Fund Receipts and Expenditures, December 1, 1926 to December 1, 1927.....	26
Schedule No. 6—Development Fund Statement, December 1, 1926 to July 4, 1927.....	27
Schedule No. 7—Primary Road Bond Fund Statement.....	28
Schedule No. 8—Right of Way and Bridge Refund Account.....	29
Schedule No. 9—Special Assessment Fund Statement.....	29
Schedule No. 10—Anticipation Certificate Fund Statement.....	31
Schedule No. 11—Expenditures Classified by Purpose and Funds to July 4, 1927.....	32
Schedule No. 12—Construction Expenditures Classified by Kind of Work, to July 4, 1927.....	35
Schedule No. 13—Expenditures Classified by Purpose and By Funds, July 4, 1927 to November 30, 1927.....	38
Schedule No. 14—Construction Expenditures Classified by Kind of Work, July 4 to November 30, 1927.....	41
Schedule No. 15—Expenditures Classified by Purpose and By Funds, December 1, 1926 to December 1, 1927.....	44
Schedule No. 16—Construction Expenditures Classified by Kind of Work	47

	Page
Schedule No. 17—Receipts and Expenditures, by Funds.....	50
Schedule No. 18—Receipts and Expenditures by Funds and Purposes, December 1, 1917 to November 30, 1927.....	51
Schedule No. 19—County-Primary Road Bond Summary Statement...	52
Schedule No. 20—Expenditures for Maintenance and Betterments, by Counties and Units	53
Schedule No. 21—Primary Road Maintenance Expenditures, by Coun- ties	72

(Following Schedules are omitted in printed edition of 1927 Report)

CHAPTER III. ADMINISTRATION DEPARTMENT

Schedule No. 22—Average Prices Paid for Corrugated Culverts, 1926-1927.
Schedule No. 23—Average Prices Paid for Lumber, 1926-1927.
Schedule No. 24—Average Prices Paid for Piling, 1926-1927.
Schedule No. 25—City-Primary Projects.
Schedule No. 26—Secondary-Primary Projects.
Schedule No. 27—Primary Road and Federal Aid Contracts Awarded.
Schedule No. 28—City-Primary Road Project Contracts Approved by High- way Commission, December 1, 1926 to December 1, 1927.
Schedule No. 29—Secondary-Primary Road Contracts Approved, December 1, 1926 to December 1, 1927.
Schedule No. 30—Secondary Road Contracts Approved Aside From Sec- ondary Road District Contracts and Secondary- Primary Project Contracts, December 1, 1926 to December 1, 1927.
Schedule No. 31—Secondary Road District Contracts Approved by High- way Commission.
Schedule No. 32—Contracts Awarded and Contracts Approved for Bridges on Primary Road System.
Schedule No. 33—Contracts for Bridge Work on Secondary Road System Submitted for Approval.
Schedule No. 34—Material Contracts Submitted for Approval.

CHAPTER IV. DEPARTMENT OF ROAD DESIGN

Schedule No. 1—Projects on Which Surveys Were Completed During 1927.
Schedule No. 2—Projects on Which Surveys Were in Progress But Not Completed.
Schedule No. 3—Projects on Which Plans Were Completed in 1927.
Schedule No. 4—Projects on Which Plans Were in Progress But Not Completed.
Schedule No. 5—Primary-Secondary Projects Approved in 1927.
Schedule No. 6—Bridge and Culvert Designs for Specific Locations.

CHAPTER V. CONSTRUCTION DEPARTMENT

Schedule No. 1—Road Construction Work Completed.
Schedule No. 2—Projects Completed and Retired.
Schedule No. 3—Projects Ready to be Retired.

Schedule No. 4—City-Primary Road Paving Projects.
Schedule No. 5—Secondary-Primary Projects.
Schedule No. 6—Bridges and Culverts Constructed.

CHAPTER VI. MAINTENANCE DEPARTMENT

Schedule No. 1—Maintenance Units and Classification, Primary Roads.
Schedule No. 2—Maintenance Units and Classification, Primary Road Extensions in Cities and Towns Maintained by State, Total Primary Roads and Extensions by Units and Counties.

CHAPTER VII. WORK FOR OTHER STATE DEPARTMENTS

Schedule No. 1—Summary of Expenditures for Work at State Institu- tions Under State Board of Control.
Schedule No. 2—Summary of Expenditures for Work at State Institu- tions Under State Board of Education.
Schedule No. 3—Summary of Expenditures for Work on State Park Roads Under State Board of Conservation.

CHAPTER VIII. DEPARTMENT OF MATERIALS AND TESTS

Schedule No. 1—Tests of Materials According to Laboratories.
--

SUMMARY TABULATIONS FOR ENTIRE STATE

Table No. 1—Expenditures for Bridge and Road Work—County and Township Roads	86
Table No. 2—Expenditures for Bridges, Culverts, Road Construction and Maintenance—County and Township Systems..	88
Table No. 3—Expenditures for Construction and Maintenance on Township System	91
Table No. 4—Expenditures for Bridges and Culverts—Primary, County and Township Roads.....	94
Table No. 5—Classification of Permanent Bridge and Culvert Con- struction—Primary, County and Township Roads..	97
Table No. 6—Classification of Temporary Bridge and Culvert Con- struction—Primary, County and Township Roads..	100
Table No. 7—Repairs on Bridges and Culverts and Culvert Material Purchased for Townships.....	103
Table No. 8—Bridge Equipment, Unused Material, Filling Bridges and Culverts, Special Cases	106
Table No. 9—Comparison of Bridge and Culvert Construction 1922- 1927	109
Table No. 10—Classification of County Road Work.....	112
Table No. 11—Classified County Road Construction Expenditures.....	114
Table No. 12—Cost of County Road Maintenance.....	117
Table No. 13—Miscellaneous County Expenditures and Special Cases..	120
Table No. 14—Progress and Condition Report—County Road System..	123
Table No. 15—Secondary Road Districts, Mileage Graveled and Aver- age Cost	125

	Page
Table No. 16—Gravel Pits Owned by Counties.....	126
Table No. 17—Maintenance Costs on County Earth, Gravel and Paved Roads	128
Table No. 18—Bridge and Road Work Constructed Under Supervision of County Engineers.....	131
Table No. 19—County Engineering Costs.....	134
Table No. 20—County Bridge Fund Financial Statement.....	137
Table No. 21—County Road Fund Financial Statement.....	140
Table No. 22—Township Road Drag and Drainage Fund Financial Statement	143
Table No. 23—Bonded Indebtedness of Counties.....	145
Table No. 24—Indebtedness of Counties for County Roads and Bridges	148
Table No. 25—Classification of Township Road Expenditures.....	151
Table No. 26—Township Road Progress and Condition Report.....	153
Table No. 27—Part I. County Inventory of Equipment and Machinery	156
Table No. 27—Part II. County Inventory of Equipment and Machinery	158
Table No. 28—Primary, County and Township Road Mileage, by Counties	161

ALPHABETICAL INDEX

	Page
Administration Expenditures	6
Anticipation Certificates Outstanding.....	9, 24, 26, 31
Anticipation Certificate Fund Statement, Schedule No. 10.....	31
Appointments of Commissioners.....	11
Auto License Fee Receipts.....	24, 26
Average:	
Cost of Maintenance on County Roads	5, 128, 130
Cost of Maintenance on Primary Roads.....	8
Paving, Width and Cost of.....	8
Bonds:	
Anticipation Certificates Outstanding.....	9
Counties Voting	9, 52
County-Primary Bonds Voted.....	9, 52
Outstanding	9
Redemption and Interest.....	24
Statement of Primary Road Funds.....	28
Bonded Indebtedness of Counties, Table No. 23.....	145
Bridges:	
Comparison of Bridges Planned 1921-1927.....	7
Comparison and Classification of Temporary and Permanent County Construction	84-90, 94-111
Culvert Material Purchased for Townships.....	80
Expenditures from County Funds.....	78, 86
Expenditures for Department.....	18
Indebtedness for Roads and Bridges.....	80
Lettings Held	8
Maintenance	103-105
Surveys and Plans.....	7
Number Constructed	3
Bridge and Road Work Constructed Under Supervision of County Engineers, Table No. 18.....	131
Bridge Equipment, Unused Material, Filling Bridges and Culverts, Special Cases, Table No. 8.....	106
Buildings and Grounds, Expenditures for.....	14
Classified County Road Construction Expenditures, Table No. 11.....	114
Classification of County Road Work, Table No. 10.....	112
Classification of Permanent Bridge and Culvert Construction—Primary, County and Township Roads, Table No. 5.....	97
Classification of Temporary Bridge and Culvert Construction—Primary, County and Township Roads, Table No. 6.....	100
Classification of Township Road Expenditures, Table No. 25.....	151

	Page
Comparison of Bridge and Culvert Construction 1922-1927, Table No. 9	109
Condition of Primary Road System, January 1, 1928.....	4, 161, 162
Construction:	
Bridge and Culvert Construction.....	83, 91
Condition of County Road System, January 1, 1928.....	81, 123, 161
Condition of Township Road System, January 1, 1928.....	82, 161, 123
Expenditures, 1927	3
Expenditures, 1919-1927	4
Expenditures for Road Construction.....	112, 116
Work Accomplished During 1927.....	3
Work Accomplished Annually 1919-1927.....	3
Work Carried Over Into 1928 Season.....	3
Construction Expenditures Classified by Kind of Work, to July 4, 1927, Schedule No. 12.....	35
Construction Expenditures Classified by Kind of Work, July 4 to November 30, 1927, Schedule No. 14.....	41
Construction Expenditures Classified by Kind of Work, Schedule No. 16	47
Cost of County Road Maintenance, Table No. 12.....	117
County Road System:	
Mileage	11, 80, 161, 162
Modification of	11
Supervision of County Road Work.....	13
County Maintenance, Units, Mileage and Condition.....	53-70
Counties Voting Bonds.....	9, 52
County Bridge Fund Financial Statement, Table No. 20.....	137
County Engineering Costs, Table No. 19.....	134
County Inventory of Equipment and Machinery, Table No. 27.....	155, 158
County-Primary Road Bond Summary Statement, Schedule No. 19.....	52
County Road Fund Financial Statement, Table No. 21.....	140
Contracts:	
Approved or Disapproved.....	8
Bridges	8
Mileage Covered	8
Number of	8
Road	8
Value of	8
Culverts, Total Number Constructed.....	3
Development Fund Statement, December 1, 1926 to July 4, 1927, Schedule No. 6.....	27
District Offices and Engineers.....	12, 20, 22
Expenditures:	
Average for Paving.....	8
Bridge Department	18
Bridges and Culverts.....	4
Bonds and Certificates.....	15, 24, 26

	Page
Buildings and Grounds.....	14
Classification of	13-15
Comparison, 1919-1927	4, 53
Comparison, 1926-1927	14, 15
District Offices	20, 21, 22
Engineering, Inspection, Administration.....	6
Federal Aid Engineering.....	14
From Federal Aid.....	6
For Other State Departments.....	13
For Testing Laboratories.....	19-20
General Expense of Commission.....	22
Grading, 1927	3
Graveling	3
Paving	3
Highway Commission Support Fund.....	15, 32, 35
Maintenance	5, 18, 24, 26
Primary Funds on Secondary Roads.....	3, 4
Primary Road Construction Work.....	14, 15, 24, 26
Primary Road Maintenance, by Counties.....	72, 74
Storage and Repair.....	14, 18
Executive Heads of Highway Commission.....	12
Expenditures for Bridges, Culverts, Road Construction and Maintenance—County and Township System, Table No. 2.....	88
Expenditures for Bridges and Culverts—Primary, County and Township Roads, Table No. 4.....	94
Expenditures for Bridge and Road Work—County and Township Roads, Table No. 1.....	86
Expenditures Classified by Purpose and Funds to July 4, 1927, Schedule No. 11	32
Expenditures Classified by Purpose and by Funds, July 4, 1927 to November 30, 1927, Schedule No. 13.....	38
Expenditures Classified by Purpose and by Funds, December 1, 1926 to December 1, 1927, Schedule No. 15.....	44
Expenditures for Construction and Maintenance on Township System, Table No. 3.....	91
Expenditures for Maintenance and Betterments—by Counties and Units, Schedule No. 20.....	53
Federal Aid:	
Balance Due Iowa.....	6
Expenditures from Federal Aid Engineering Fund.....	14
Expenditures on Primary Road System.....	6
Payments Made by Government.....	6
Federal Aid Engineering Fund Statement, Schedule No. 2.....	23
Finances:	
Cash Balances in Counties.....	80
Classification of Expenditures.....	13, 32, 35, 38
Classification of County Road Expenditures.....	112, 113

	Page
Cost of County Engineering.....	131, 136
County Indebtedness for Roads and Bridges.....	79, 80
County Road Maintenance.....	117, 119
Culvert Material Purchased for Townships.....	80, 103-105
Expenditures for County Bridges and Culverts.....	83-85
Expenditures for Maintenance.....	15
Expenditures for Other State Departments.....	13
Expenditures for Primary Road Construction Work.....	14-15
Expenditures from County Funds for Roads and Bridges.....	78, 81
Expenditures from County and Township Funds.....	78, 82
Expenditures on Buildings and Grounds.....	14
Federal Aid Engineering Work.....	14
Funds Allocated to Counties.....	24
General Statement	13, 26
Primary Road Certificates.....	15, 24, 26
Purchases of Equipment.....	13
Receipts and Expenditures.....	15
Receipts and Expenditures, by Funds, Schedule No. 17.....	50
Special Assessment Fund.....	29
Supervision of County and Township Road Work.....	13
Summary for Entire State.....	78
Total Expenditures for County and Township Roads and Bridges	86-90
Township Road Drag and Drainage Funds.....	143-150
Township Road Work Expenditures, Classified.....	151-152
Gasoline Tax Receipts	24, 26
Grading Accomplished During 1927.....	3
Gravel Pits Owned by Counties, Table No. 16.....	126
Gravel Surfacing:	
Built During 1927 on Primary System.....	3
On County Road System.....	123
On Township Road System.....	153
Highway Commission:	
Appointments to	11
Departments of	11-12
Employees	11-13
Inspection Trips	11
Meetings Attended by Members.....	11
Number Employed	11
Organization of	11
Salaries of Employees.....	16-22
Salaries and Expenses of Commissioners.....	16
Indebtedness of Counties for County Roads and Bridges, Table No. 24.....	148
Inspection Expenditures	6
Itemized Statement of Receipts and Disbursements.....	15
Laboratories, Location and Expenditures.....	19-20

	Page
Maintenance:	
Average Cost Per Mile.....	5, 18, 24, 26, 53
Cost of County Road Maintenance.....	117, 128
County Seats Reached from Des Moines on Surfacing.....	5
Expenditures	5
Primary Road Expenditures, by Counties.....	72, 74
Road Extensions in Cities and Towns.....	5
Units, Mileage, Condition	53, 70
Maintenance Costs on County Earth, Gravel and Paved Roads, Table No. 17	128
Materials and Tests:	
Laboratories, Location and Expenditures.....	19-20
Total Tests and Inspections Made.....	3
Mileages:	
County Road System.....	11, 80, 161
Primary Road System.....	4, 10, 161
Secondary Road Plans Checked and Approved.....	7
Township Road System	80, 161
Miscellaneous County Expenditures and Special Cases, Table No. 13.....	120
Paving Built in 1927.....	3
Primary Road System:	
Condition, January 1, 1928.....	4, 161
County Bonds Voted	9, 52
Expenditures for Construction Work.....	14, 24
Extensions in Cities and Towns.....	5
Maintenance Expenditures, by Counties.....	72, 74
Maintenance Units, Condition, Mileage.....	53, 70
Mileage of	10
Modification of	10
Plans Checked and Approved.....	7
Primary, County and Township Road Mileage, by Counties, Table No. 28	161
Primary Road Fund Allocated to Counties to July 4, 1927, Schedule No. 3	24
Primary Road Fund Receipts and Expenditures, July 4, 1927 to Novem- ber 30, 1927, Schedule No. 4.....	26
Primary Road Bond Fund Statement, Schedule No. 7.....	28
Primary Road Fund Receipts and Expenditures, December 1, 1926 to December 1, 1927, Schedule No. 5.....	26
Primary Road Maintenance Expenditures, By Counties, Schedule No. 21	72
Progress and Condition Report, County Road System, Table No. 14.....	123
Publications:	
Condition Map	11
Letting Report	11

	Page
Maps	11
Service Bulletin	11
Railroad Crossings:	
Elimination of	10
Expenditures for Department.....	18
On Primary Roads Inside Cities and Towns.....	10
Receipts and Expenditures from Support Fund.....	15
Receipts and Expenditures, by Funds, Schedule No. 17.....	50
Receipts and Expenditures by Funds and Purposes, December 1, 1917 to November 30, 1927.....	51
Repair Shops Division and Expenditures.....	18
Repairs on Bridges and Culverts and Culvert Material Purchased for Townships, Table No. 7.....	103
Right of Way:	
Expense of Department.....	18
Refunds	29
Right of Way and Bridge Refund Account, Schedule No. 8.....	29
Roads:	
Comparison of Surveys and Plans, 1919-1927.....	7
Completed Across State.....	4
Expenditures for Construction.....	3-4
Expenditures for Maintenance	5-18
Lettings Held	8
Mileage Surveyed	7
Secondary Road Plans.....	7
Surveys and Plans	7
Salaries of Highway Commission Employees and Commissioners....	16-22
Samples of Materials Tested.....	6-7
Secondary Road System:	
Cash Balances in County and Township Funds.....	80
Bridge and Culvert Construction.....	83, 85
Condition of County Road System, January 1, 1928.....	81, 123, 161
Condition of Township Road System, January 1, 1928.....	82, 153, 161
Cost of County Engineering.....	134
Cost of County Road Maintenance.....	117, 128
County Road Mileage	80
Culvert Material Purchased for Townships.....	80, 103
Expenditures for Road and Bridge Work.....	86
Expenditures for Road Work.....	112-116
Expenditures from Primary Funds.....	3
Equipment and Tools on Hand.....	79
Gravel Pits Owned by Counties.....	126-127
Indebtedness for Roads and Bridges.....	80
Maintenance on Bridges and Culverts.....	103
Secondary-Primary Road Districts.....	83
Secondary Road Districts.....	125

	Page
Summary Financial Statement.....	78, 81
Surveys and Plans.....	7
Township Road Drag and Drainage Funds.....	143, 150
Township Road Expenditures.....	151
Township Road Mileage.....	80
Secondary Road Districts, Mileage, Graveled and Average Cost, Table No. 15	125
Special Assessment Fund Statement, Schedule No. 9.....	29
State Parks:	
Salaries and Expenses of Engineers.....	17
Storage and Repair of Equipment.....	14
Surveys and Plans:	
Bridges	7
Comparison of 1921-1927.....	7
Estimated Cost of.....	7
Roads	7
Total for Bridges and Culverts.....	7
Tile Drainage Laid 1919-1927.....	3
Township Road System, Supervision of Road Work.....	13
Township Road Drag and Drainage Fund, Financial Statement, Table No. 22	143
Township Road Progress and Condition Report, Table No. 26.....	153
Women's Drafting Division.....	17
Work for Other State Departments.....	13